

# City of Columbia

## Proposed Budget

FY 2020

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## Vision

Columbia is the best place for everyone to live, work, learn and play.

## Mission

To serve the public through democratic, transparent and efficient government.

## Core Values

### Service:

*We exist to provide the best possible service to all.*

### Communication:

*We listen and respond with clear, compassionate and timely communication.*

### Continuous Improvement:

*We value excellence through planning, learning and innovative practices.*

### Integrity:

*Our employees are ethical, fair, honest and responsible.*

### Teamwork:

*We achieve results by valuing diversity and partnerships within our own organization and the community.*

### Stewardship:

*We are responsible with the resources the community entrusts to us.*

## Core Competencies

*Full-service city  
Excellent customer service  
Opportunities for citizen involvement  
Strong financial management*

## Council - Manager Form of Government

**Ward 1** - Clyde Ruffin  
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**Ward 2** - Michael Trapp  
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**Mayor** - Brian Treece  
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**City Manager**  
John Glascock  
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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Columbia  
Missouri**

For the Fiscal Year Beginning

**October 1, 2017**

*Christopher P. Morill*

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Columbia, Missouri for its annual budget for the fiscal year beginning October 1, 2017 (FY 2018).

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

This is the 22nd consecutive year the City of Columbia has received this award.



# City of Columbia

## City Manager's Budget

FY 2020

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July 25, 2019

Dear Mayor and Members of the City Council:

As required by our City Charter, the city manager submits a proposed budget to you in July. My fiscal year (FY) 2020 draft recommendations are aligned with the priorities you set in the 2016-2019 Strategic Plan and reflect your goals and guidance expressed during the year.

I believe Columbia is a wonderful city and has a bright future. Those are the reasons I am proud to serve as city manager. At the same time, Columbia faces challenges that must be addressed head-on. Also a reason I wished to serve as city manager. Two of our most pressing challenges are tied together: dedicated and engaged employees who are fairly compensated, providing essential core services and finding the right mix of revenues to pay for those services. I believe that we, together, can face our challenges head-on and, in the end, make Columbia an even better, stronger community for every resident.

This proposed budget is defined primarily by taking care of our core services and balancing the expectations of a "full-service city" with resources available to pay for those services. While declining sales tax growth continues to be an issue, we now see the ability to attract, hire and retain qualified staff as the biggest challenge facing our City. Filling open positions with qualified staff and retaining them is extremely difficult to nearly impossible in certain areas. Still, City staff has managed resources responsibly and kept promises made to residents.

## **FY 2020 Budget Highlights**

This budget's total expected revenues are \$455,586,509 and total estimated spending is \$484,964,968 for FY 2020. Typically there is a gap between revenues and expenses. City departments outside of the General Fund are allowed to build up money over several years and then spend that cash in one year to pay for capital projects. This budget includes a net increase in staff of 3.00 full time equivalent (FTE), for a total of 1,511.00 permanent City employees, or 12.13 employees per thousand population. This staffing level per thousand population remains lower than pre-recession levels of 12.93. Because of continuing high staff vacancies, my recommendations are based on four goals:

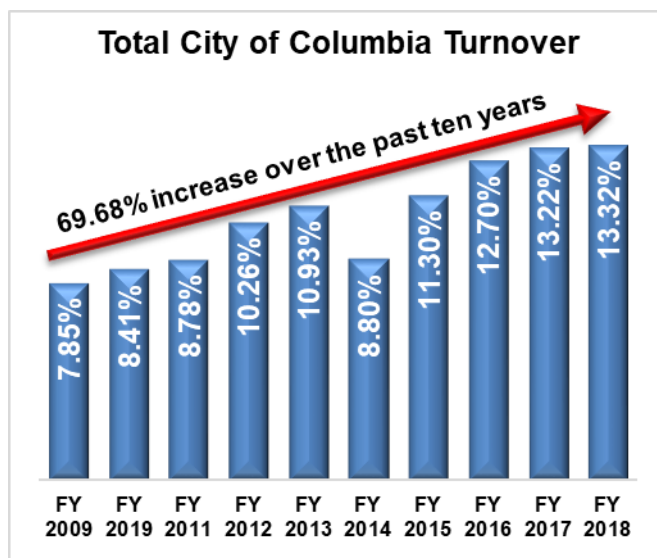
1. Focus on operational excellence through our employees.
2. Provide employees with some kind of increase in compensation that is fair.
3. Try to stem growing staff turnover, long term vacancies and lack of applicants.
4. Continue making progress on the City Council's Strategic Plan goals.

We have managed to make small gains in each of these goals by using a portion of fund balance (our rainy day funds) in the General Fund and making many painful cuts to the budget. Cutting the budget and using fund balance in order to give raises is not a sustainable strategy. While I will not support this approach in the future, given the issues experienced in last year's budget process, I do recommend this approach for FY 2020.

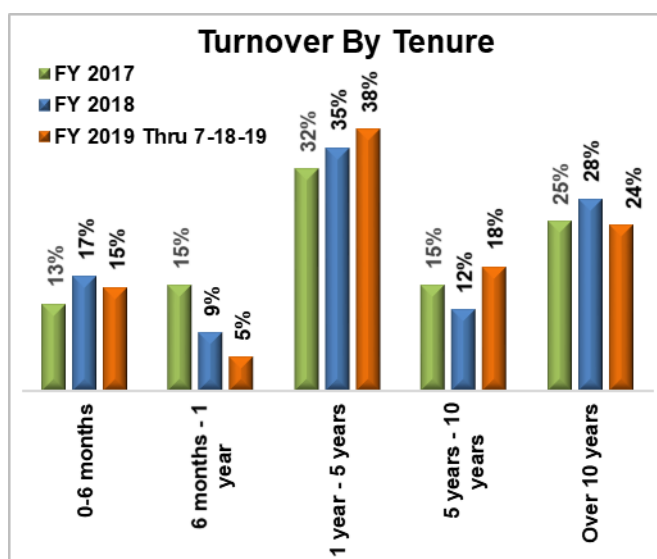
## Challenges in FY 2020

### Hiring and Retaining Qualified Employees

We continue to struggle with attracting, hiring and retaining qualified employees, which threatens our ability to achieve operational excellence. Before FY 2012, our turnover was historically in the single digits. The graph to the right shows that our turnover and vacancy rate increased 69.68% in the past 10 years. In FY 2014, we experienced a lower turnover rate when we implemented our last class and compensation study. Employees stayed with a hope of seeing components of the pay philosophy (market rate adjustments, move to midpoint after five years in the classification, across-the-board increases and performance pay) implemented each year in the budget. As the years passed and we did not fund all components of the pay philosophy, employees left for higher-paying jobs and for places where they would experience fair and meaningful annual increases.



As shown in the graph to the right, we experience the highest turnover and most vacancies in the one to five year tenure group. This indicates that employees come to the City, do not experience meaningful pay increases and decide to move to better paying jobs elsewhere, creating a costly dynamic in this tenure group. We spend a lot of time hiring, training, equipping and reviewing the work of these employees. Supervisors and managers are repeatedly spending more time teaching and nurturing newer employees at the expense of other critical functions.

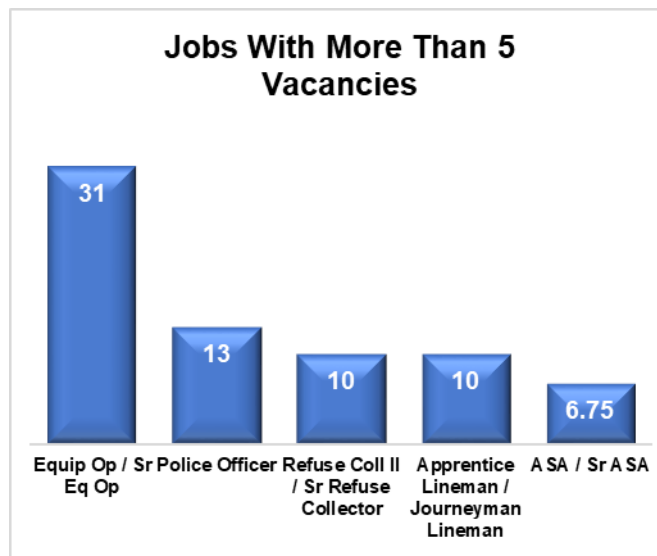
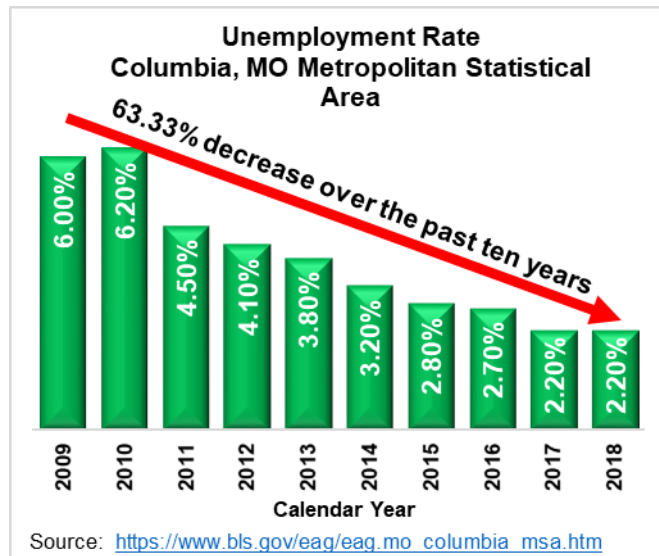


Employees with tenure of more than 10 years also have a troubling rate of turnover and vacancies. The City has not offered any performance pay for 10 years and very little in across-the-board raises. Many employees were not fully moved to the midpoint until FY 2019. Some have seen new staff hired at salaries above theirs, or they have seen colleagues promoted into positions at the same level as theirs and, upon promotion, earn more than they do. They are also the ones most likely to carry the extra weight of covering for vacancies and turnover in the one to five year group and hiring and training new employees. When these veteran employees leave, they take their training and institutional knowledge with them, which further impacts the efficiency of the department while other staff members work to learn the job duties of the veteran employee.

A good economy and low unemployment rate also drive turnover. The graph to the right shows that our local unemployment rate declined by 63.33% over the last 10 years. Most staff and applicants are finding better-paying jobs outside of the City, except lower wage earners. At \$15 per hour, the City likely offers the highest minimum wage in the area, but we still have problems.

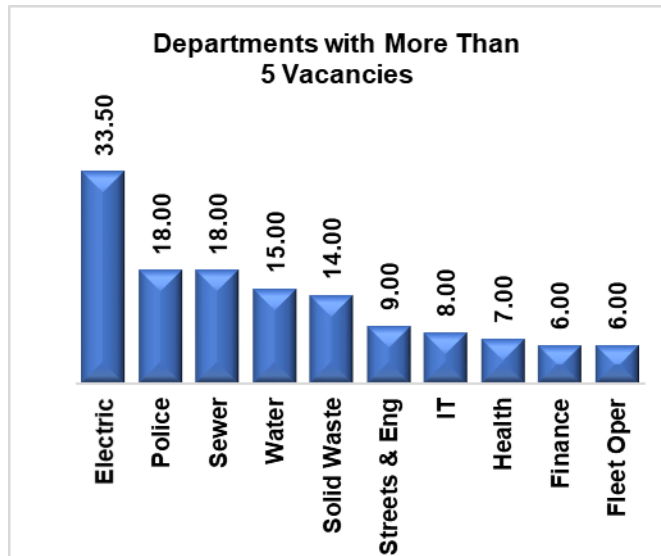
If high turnover delays our progress toward operational excellence, having no applicants for some positions builds a profound barrier to running a full-service city. Turnover implies that positions are filled relatively quickly, but positions may remain vacant for a long time. When applicants drop out before scheduled interviews, we cannot hire enough qualified people without posting jobs several times. We risk increasing City costs and burning out the remaining employees.

Sometimes we have a large number of vacancies that continue over the fiscal year. We currently have 169.25 FTE vacant permanent positions which include positions at all levels: operator/technician, clerical, specialist/professional, supervisor, and director/manager. The graph at the right shows the jobs that currently have more than five vacancies. When the FY 2019 budget was adopted last year, there were 12 vacancies in refuse collectors. Despite increasing the starting salary for that position, we still have 10 vacancies today. We currently have 31 equipment operator positions vacant and that was another job where we increased the starting salary last year. We are finding that we have a difficult time competing for jobs which require a commercial driver's license (CDL).



Our current vacancies are spread out over 28 different budgets. The graph at the right shows the departments that are most impacted by these vacancies.

I believe we have reached a critical point. Existing employees are working more hours to cover vacancies. We contract for temporary employees and services to fill the gap, generally at a higher cost. It takes longer to respond to resident requests. We cannot always deliver the level of service that we desire or that residents expect. No one who has experienced delayed trash service or potholes created last winter would say we have attained operational excellence, and neither would we.



## Climate Action & Adaptation Plan

The Council adopted the Climate Action & Adaptation Plan (CAAP) that lays out a vision and strategy to address risks posed by climate change and to contribute to international efforts to reduce greenhouse gas (GHG) emissions. Cities are poised to lead climate change efforts. Together, the world's cities are responsible for 70% of GHG emissions. Cities, like Columbia, are most likely to suffer from climate change impacts, such as urban heat islands, flooding, drought and risks to public health. With this Plan, Columbia is one of many cities committed to reducing climate change impacts. Columbia is leading Missouri, as we often do, on climate action and adaptation measures.

The Plan's purpose is to:

- Prepare Columbia's natural and built environments (neighborhoods, resources and systems) and our residents to be more resilient to the impacts of climate change.
- Reduce GHG emissions communitywide through targeted municipal, residential, industrial and commercial activities.

In FY 2020, we will begin to implement the CAAP that the City Council approved in June. Some of these activities may be hard to see. For instance, we'll continue the transition from mowed turf grass to native wildflowers along our roadsides for improved soil and biodiversity health. We'll see increased awareness and education efforts for property owners and tenants on the benefits of safe, healthy, and affordable housing for improved health and wellbeing.

Other activities, like integrating CAAP into utility resource and master planning, will set a foundation for improvements in coming years. Energy used in our community is responsible for approximately 71% of GHG emissions in Columbia. Addressing improvements in this area requires transparently identifying differences in our community and discussing how to meet both community and climate goals.



## Continued Decline in Local Sales Tax Dollars Due to Increased Online Shopping

Sales tax (both general and special purpose) pays for many services our community relies on every day: road and sidewalk repair, bus system, airport, parks, police, fire and nearly everything else outside of utilities. As the retail market has increasingly moved to the tax haven of the internet, Columbia will see \$813,205 in reduced sales tax revenue for FY 2020 (\$400,136 in the General Fund).

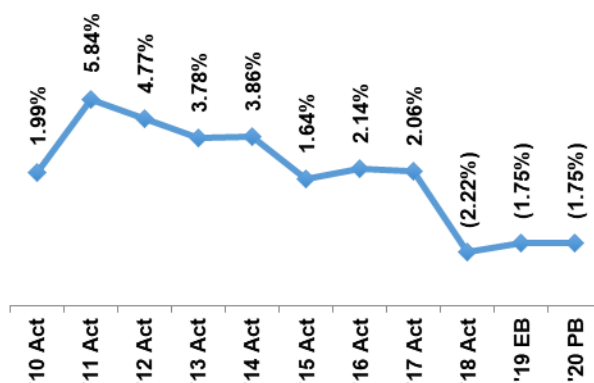
Columbia's sales tax rate is average for Missouri and low for populous cities. Each year, it produces less revenue than what is needed to keep pace with population growth and demands for service. Much of this trend results from more purchases being made online instead of in our local stores. At a brick-and-mortar location, the business collects state and local sales tax from the customer and pays the proper amount to the Missouri Department of Revenue (DOR). DOR returns our local tax (minus an administrative fee) to the City.

An online purchase is subject to a state "use tax," but it is up to each purchaser to send the tax due to the Department of Revenue. A local use tax is due only if county or city voters have approved one. Columbia does not have its own use tax. As shown in the chart to the right, our long, slow reduction of sales tax has now dropped into negative territory. We estimate that the City will lose an additional 1.75% in FY 2020, or \$400,136 (in the General Fund) from what we expect to receive in FY 2019. This loss equates roughly to the cost of adding four police officers or four firefighters.

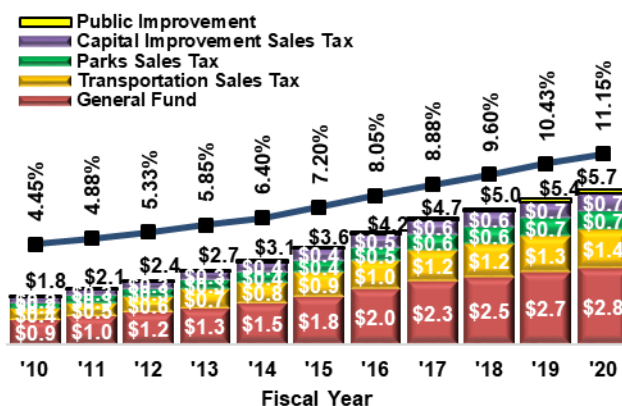
The graph at the right shows the City's estimated loss of sales tax dollars over time. For FY 2020, we estimate a loss of \$2.8 million in the General Fund alone. This amount would have nearly covered the entire pay package proposed for FY 2020. The cumulative estimated loss of local sales taxes to the General Fund, as a result of increased online sales from FY 2010 to FY 2019, is \$17.2 million. This erosion has kept the City from fairly compensating employees, adding public safety personnel, increasing street maintenance funding and increasing services to residents.

Last year's U.S. Supreme Court ruling in *South Dakota v. Wayfair* settled the question that states may charge sales tax on online transactions under certain conditions. The Missouri General Assembly discussed, but

**General Fund Sales Tax Revenues -  
Adjusted Annual Growth/(Decline)**



**City of Columbia  
Estimated Sales Tax Revenue Loss  
(in Millions)  
Due to Online Sales**



did not resolve, this issue in the last legislative session. To solve these financial challenges, Columbia voters should again be asked to consider a use tax ballot so that the community can benefit from any change approved at the state level.

## **General Fund Budget**

### **Fleet Replacement or Supplemental Spending**

We have not budgeted fleet replacements for the last four years due to resource constraints. Instead, General Fund departments used savings from the General Fund and other sources, such as vacant positions, to fill some of their needs. Overall, we have not kept up with fleet replacement schedules.

Long-term, deferred replacements increase maintenance costs, downtime, delays due to repairs and even rental costs if equipment is down for too long. Therefore, I recommend using \$1,144,650 in General Fund reserves to replace needed fleet vehicles for General Fund departments in FY 2020. I believe this one-time purchase is a prudent use of reserves to equip employees with the tools they need to meet residents' service expectations.

### **Departmental Budget Cuts**

Because of our revenue constraints, I asked all departments to identify potential cuts that would reduce their spending by 5%. Citywide, departments submitted cuts of \$11.9 million and I incorporated \$4 million of those to offset the \$4.8 million pay package costs. Within the General Fund, departments identified \$4.2 million in cuts and I incorporated \$1.2 million to offset \$3 million in General Fund pay package changes. I did not accept \$2.4 million in mostly staff cuts proposed for the Police Department (11 FTE) and the Fire Department (12 FTE) or \$700,000 in proposed cuts (6.15 FTE) for other General Fund programs. I will provide Council with a complete list of cuts identified by departments that are not included in this budget.

Within the General Fund, a little over 70% of the total budget goes toward personnel costs. Over the past several years, we have reduced expenditures in mostly non-personnel categories, so further cuts must come largely from personnel reductions. Recommended cuts include a 22% reduction in the CARE budget which will eliminate the CARE Gallery program and reduce the traditional CARE Program by 56 trainees and 5.5 job coaches, and the elimination of four vacant permanent positions. Duties associated with the position of pension administrator, accounting supervisor and nurse practitioner will be permanently shifted to other employees. One of two deputy city manager positions were deleted during FY 2019 and the funding was removed in FY 2020.

In the General Fund, most departments proposed cuts that offset the amount needed for the pay package, and some cut more. There are good reasons why some other departments could not do so. The City Clerk's budget already is very tight. Health and Human Services has made significant cuts in past years and is partially funded with grant revenues, so budget cuts also mean revenue reductions. The Office of Sustainability is funded completely by dedicated revenue sources. Municipal Court had to increase its budget to comply with a new Supreme Court rule requiring court dates for all ordinance violations. Police, Fire, and Traffic and Parking Enforcement also did not totally offset their pay packages.

For other funds, the budget includes \$2.9 million in total cuts. These are operational in nature and do not materially affect services provided to residents. I recommend eliminating the Print Shop, which provides printing and mailing services to our City departments, and the 1.5 FTE allocated to that internal service. We will use contractual services for printing and mailing in the future. We have reached the point where all future budget cuts will result in significant service reductions or outright elimination.

## **Other Important Considerations**

### **Strong Bond Ratings**

Because of continued fiscal discipline and good staff-level management, our bond rating remains strong. This is a good external indicator of the financial health of our utilities and the faith the market has in our financial stewardship.

### **Residential Utility Rate Impact**

Our goal each year is to keep average combined utility increases below \$5 per month in total. The FY 2020 budget includes the final 20% voter-approved residential rate increases for Stormwater and the 3% voter-approved rate increase for water. The average monthly customer impact will be \$0.82. All other utilities currently have good debt coverage, and we will evaluate our cash reserves once all revenues and expenses are finalized after the fiscal year ends before requesting rate changes.

### **Incentive Based Budgeting**

The City has set aside \$13 million through incentive based budgeting since FY 2013. This practice allowed funds unspent during the previous fiscal year to be divided between City departments and City Council for one-time expenditures. This caused several problems and we are unable to continue this practice.

Our City Charter states in Section 45(5): "All appropriations shall lapse at the end of the budget year to the extent that they shall not have been expended or lawfully encumbered." Although the expenditures were meant to be one-time, in reality they became unsustainable, ongoing programs. Most of the funds set-aside at the end of FY 2018 has gone unspent. We will work to complete the programs Council deems a priority for our community, but I will not use the word "savings," as this implies we have too much revenue and sends the wrong message to our community members.

As of the writing of this message, there is still \$4 million that has not been spent. I propose that we discontinue the incentive based budgeting practice and all unspent funds at the end of this fiscal year be rolled back into the unassigned General Fund balance. Should there still be items that are not included in the budget and that need to be funded, our existing appropriation process will still be in place which allows funds to be appropriated after two reads and a vote of the Council. Any funds that are not encumbered at the end of a fiscal year will continue to be put back into the unassigned General Fund balance.

## Strategic Plan

Our Strategic Plan envisions a Columbia that is the best place for everyone...not just some...to live, work, learn and play. It's a community where everyone has equal opportunities and the very best of City services. Our Strategic Plan should be a dynamic philosophy that is baked into the City staff's DNA, not just a document that we point to. We want to make sure it focuses on our key objectives, which will always include input from the community.

In our annual citizen survey, residents continually tell us that public safety, improved street conditions and city utilities are the top three most important core services we can provide. These views are rounded out with comments from focus groups that were facilitated and hosted, consistent with City ordinances, by City staff and the Columbia Vision Commission.

We reached out to residents at-large and to others whose voices we sometimes don't hear: persons with lower incomes, persons with disabilities, the business community, youth and older Columbians. Their most frequently mentioned priorities include affordable housing, City leadership and City communications.

Going forward, we look to our vision, mission and core values to guide us, and we are making progress towards our next Strategic Plan. City staff members are currently doing the background work to create a solid foundation for our next planning process. Together, we can create a vision that will guide our staff and community members to a prosperous and inclusive future.

## Strategic Plan 2020

Moving forward with a new Strategic Plan by January 2020 is the goal set by the internal Strategic Plan Planning Committee. The new Strategic Plan will be a dynamic document with no end date to better facilitate the ever changing conditions and priorities of the City. Staff will take what was learned from the 2016-2019 Strategic Plan where certain individual neighborhoods were the focus to try to improve the odds of success and implement those strategies across the entire community. Those neighborhoods can now better support themselves and we will continue to assist them. Going forward, our vision and mission will be focused on serving our entire community. While the creation of the new Strategic Plan is still in its infancy, I want the core of the Plan to remain consistent from the 2016-2019 Plan. In FY 2020, I recommend aiming most of our investment straight at the bullseye of operational excellence. Our plan acknowledges that City employees are at the heart of all operations and that we can't make progress without them.



## **Budgeting Strategic Plan Priorities**

The 2016-2019 Strategic Plan's five priority areas of operational excellence, economy, social equity, public safety and infrastructure are supported by 29 objectives, which are modeled after the City's mission, vision and values. While we're in transition working on a new Strategic Plan, we will still use the current plan as a guiding document. As I've stated previously and as shown below, our employees are the main priority and we will focus on operational excellence. Our dedicated staff members are the ones who drive the success of the other priority areas and they need to be a focal point. When we look at our local economy, we look at our unemployment rate, but we also highlight projects like the Columbia Regional Airport that can help our economy soar. We have an opportunity to be creative and work with community partners for our social equity goals because it has to be a collaborative effort to help everyone in our community thrive. Our public safety goals include expanded community oriented policing, more fire protection and striving to give the community what they deserve. And last but not least, our infrastructure priority focuses on our utilities in relation to the CAAP goals as well as capital improvement projects and a transit system that works for our community.

## **Strategic Priority: Operational Excellence - High-Level Service From Engaged Employees**

In our most recent survey, resident satisfaction with the overall quality of City service was 75% (satisfied or very satisfied). This compares incredibly well to the Kansas/Missouri region of 45% and the national satisfaction level of 50%. These high marks really showcase the incredible people we have working for the City of Columbia. It's not just about the services we provide, but the people who are providing those services. This is particularly impressive when you consider the previous information about employees doing more with less.

## **Pay and Benefit Changes**

We have very hardworking employees who care about this community and strive to provide the very best services. They deserve to be compensated fairly and I intend to make steps to implement the compensation and classification philosophy

In FY 2014, the current compensation philosophy was adopted by Council which included four components:

- Annual market adjustments to remain competitive with the labor markets from which we recruit employees.
- Move to midpoint adjustments for employees who have five years in their current classification, assuming the employee is fully proficient in the job.
- Across-the-board increases to keep up with the cost of living.
- Performance pay to reward employee job performance and allow movement above the midpoint.

As the table on the next page indicates, we did not fund these elements fully or consistently, since we adopted the plan. This was primarily due General Fund budget constraints and the significant cost to fund move to midpoint adjustments, mostly in public safety. As a result, we have ended up with turnover and vacancies, difficulty in delivering services, compression

problems throughout the organization, lowered employee engagement results, and current employees who have had to work more hours and assume more responsibilities. The following chart lists the impact to employees for the last 14 years of budgets:

City of Columbia, Missouri - Pay and Health Insurance History 2006 - 2019					
Fiscal Year	Temporary Payment/ Other	ATB Increase	Performance Pay	Move Toward Midpoint*	Health Insurance Change
2019	Establish \$15 minimum pay rate for permanent employees & adjust pay as required. \$2/per hour increase to refuse collector positions. End \$40 per pay period temporary payment.	\$0.45/hour	NONE	Full move to midpoint for eligible employees with a score of at least 2.0 on their FY 2018 performance evaluation.	3.3%
2018	\$40 per pay period for 25 pay periods	NONE	NONE	NONE	7%
2017	N/A	\$0.25/hour	NONE	NONE	13.8%
2016	N/A	2%	NONE	20% of diff between pay & midpoint	NONE
2015	N/A	2%	NONE	20% of diff between pay & midpoint	NONE
2014	N/A	NONE	NONE	NONE	NONE
2013	N/A	\$0.27/hour	NONE	NONE	4.8%
2012	N/A	\$0.25/hour	NONE	N/A	NONE
2011	N/A	NONE	NONE	N/A	7%
2010	N/A	NONE	NONE	N/A	(2.9%)
2009	N/A	\$0.25/hour	0% - 3% (3% Max)	N/A	7%
2008	N/A	1.5% or \$0.30/hour	0% - 3% (3% Max)	N/A	4.1%
2007	N/A	4% or \$0.50/hour	NONE	N/A	(11.6%)
2006	N/A	3% or \$0.38/hour	1%	N/A	12.5%



During FY 2019, the City contracted with Paypoint HR to evaluate the City's current plan covering approximately 1,498 employees in roughly 396 distinct job titles. Our goals were to update the market comparisons and evaluate current pay ranges for each position based on:

- A market analysis of similar positions in comparable jurisdictions locally, statewide, regionally and nationally, depending on the recruitment market for various position groupings.
- A market analysis of similar positions in the private and non-profit sectors in relevant labor markets.
- An internal equity review and analysis among comparable positions within the City of Columbia.

The study suggested moving classifications that are 10% or more below market to recommended higher pay grades and adjusting pay ranges to align with revised market data. We presented this information to Council at the June Retreat, and I asked for guidance on using some of the excess General Fund reserves (estimated to be \$13.2 million above the cash reserve target) to fund a pay package for the General Fund in FY 2020.

With Council guidance, and through the meet and confer process with our unions, I recommend the following pay plan changes in FY 2020.

- Adopt pay ranges recommended by Paypoint HR.
- Move classifications to new pay grades recommended by Paypoint HR.
- Provide a move to new minimum adjustment for any employee paid below the new minimum for their classification.
- Implement an incremental move to midpoint adjustment based on time in classification.
  - Increase to 40% of the difference between the new midpoint and the pay band minimum for three years' time in classification as of March 1, 2019.
  - Increase to 70% of the difference between the new midpoint and the pay band minimum for four years' time in classification as of March 1, 2019.
  - Increase to the new midpoint for five years in classification as of March 1, 2019.

To receive an incremental move to midpoint adjustment, employees must have a minimum evaluation score of 2.0 on either their FY 2018 or FY 2019 performance review.

- One time-in-classification adjustment to address pay compression for employees with more than five years in their current classification as of March 1, 2019. Employees will receive 0.5% increase per year in classification above five years.
  - Example: six years = 0.5% increase
  - Example: seven years = 1.0% increase
  - Example: eight years = 1.5% increase

To receive the time-in classification adjustment, employees must have a minimum evaluation score of 2.0 on either their FY 2018 or FY 2019 performance review.

- Across-the-board increase of 0.5% (0.25% across-the-board increase for CPOA represented employees).
- Pay grade maximum will increase by the across-the-board percentage.
- No employee may receive an increase that exceeds the maximum for their pay range.
- Sick leave buy back payments will be reduced from 50% to 25% of pay for all eligible hours sold back by employees in positions represented by the Columbia Police Officers' Association (CPOA).
- An adjustment for supervisors to ensure all supervisors make more than 1% above the highest paid employee they supervise after the recommended pay package elements have been applied.
- \$0.50 per hour add pay for designated positions in the Street Division required to obtain a CDL hazmat endorsement.

As previously mentioned, the ability to hire and retain qualified people for certain jobs has become extremely difficult. For some positions, there are just no applicants or, if they do apply, they don't show up for the interview. Turnover has historically been very low for city government, but it has increased to the point where some staff is stretched thin doing more than one job. Additionally, there are five open senior management positions and, of the 15 senior managers who remain, eight can retire this calendar year. This represents a lot of institutional knowledge that left or could leave City employment.

We continue to struggle with hiring and retaining refuse collectors and equipment operators (who will now be called CDL operators). At this time, there are 10 full-time openings for refuse collectors and 31 for CDL operators. I recommend increasing starting pay guidelines for these positions to see if we can attract more applicants and keep valued employees.

- \$16.50 per hour for CDL operators.
- \$17.00 per hour for refuse collectors.
- The greater of \$18.70 per hour or promotional increase for senior refuse collectors.

As negotiated with CPOA, I recommend a starting pay rate of \$33.145 per hour for police sergeants to ensure they make \$0.01 per hour above the maximum pay rate for police officers.

This pay plan addresses compression and some of the issues that have resulted in significant turnover in the one to five year tenure group and the 10 plus year tenure group. The plan moving forward will be to revise our performance evaluation tools and process so that all pieces of the compensation philosophy can be implemented in the FY 2021 budget.

While most departments were able to fund these pay package costs by making budget cuts, we are budgeting to utilize \$2.3 million in excess General Fund reserves to fund the Police and Fire pay package costs for FY 2020. Use of General Fund reserves to fund ongoing costs such as payroll is not a sustainable source because excess reserves cannot be guaranteed from year to year and additional amounts are needed in the next fiscal year to implement the next pay package.

## Position Changes

For FY 2020, I recommend a net increase of 3.00 FTE (14.50 FTE are being added and 11.50 FTE are being deleted). Some positions are cut to fund the pay package, while others are cut to fund different new positions. Other new positions will address operational issues, mandates and staffing for new facilities when they open. Position changes by functional group are shown below.

- Administrative (Net decrease 1.63 FTE).
  - Deleted 2.00 FTE in Finance due to budget cuts.
  - Reallocated 0.37 FTE from other budgets.
- Health and Environment (Net increase 0.50 FTE).
  - Added 1.00 FTE environmental public health specialist to address 160% increase in the number of facilities requiring inspections since 2012 (partially offset by increased fees).
  - Added 0.50 FTE tobacco education and enforcement officer to coordinate enforcement for the newly-established tobacco retail licensing program.
  - Deleted 1.00 FTE nurse practitioner due to budget cuts.
- Parks and Recreation (Net increase 2.00 FTE).
  - Added 1.00 FTE recreation specialist and 1.00 FTE custodian for new sports facilities and rental facilities.
- Public Safety (Net increase 3.00 FTE).
  - Added 1.00 FTE custodian and 2.00 FTE community service aides for the new Molly Thomas-Bowden Neighborhood Policing Center scheduled to open in north Columbia in late FY 2020.
- Supporting Activity Departments (Net decrease 4.05 FTE).
  - Fleet: Deleted 1.00 FTE stores clerk and 1.00 FTE fleet operations superintendent due to budget cuts.
  - Information Technology: Deleted 1.00 FTE engineering technician and added 1.00 FTE physical security and network technician.
  - Community Relations: Deleted 1.50 FTE due to budget cuts which include closing Print Shop operations.
  - Reallocated 0.55 FTE to other budgets.
- Transportation (Net increase 1.98 FTE).
  - Transit: Deleted 1.00 FTE bus supervisor and added 1.00 FTE administrative support assistant so that bus dispatchers can move to the other side of the building and visibly monitor bus arrivals and departures at the Wabash Station.
  - Parking: Added 1.00 FTE maintenance assistant and 1.00 FTE senior utility maintenance mechanic to provide 24-hour coverage of the new parking garage gate arm system.
  - Reallocated 0.02 FTE to other budgets.

- Utility Departments (Net increase 1.20 FTE).
  - Water: Added 2.00 FTE water distribution operators to ensure we meet Department of Natural Resources requirements for the fire hydrant and valve operation programs and added 1.00 FTE administrative support assistant position to the Water Plant as it is increasingly difficult to cover with temporary help.
  - Sewer: Deleted 1.00 FTE engineering technician, 1.00 FTE senior equipment operator and 1.00 FTE senior administrative support assistant due to budget cuts.
  - Solid Waste: Added 1.00 FTE solid waste supervisor II position to address span of control issues.
  - Reallocated 0.20 FTE positions from other budgets.

## **Strategic Priority: Economy - Jobs That Support Families**

Working with our partners, we realize that jobs lay the groundwork for equal opportunity. Unemployment rates for Columbia and the surrounding area in Boone County continue to remain at an all-time low. At just 2.3% (as of May 2019), we have one of the lowest unemployment rates in the state and the nation. For comparison, the unemployment rate for Missouri is 3.3% and the national rate is 3.7%.

The City's Strategic Plan economy team brings together many partners and programs to ensure that skill gaps are addressed and that residents attain high-quality jobs paying a living wage. Community partners include: Columbia Public Schools, Moberly Area Community College Mechatronics program, Job Point, Missouri Job Center, United Way, Missouri Department of Economic Development and the Veterans Administration. City-administered programs include CARE, LADDERS, CDL testing, Financial Literacy and Supplier Diversity programs. CARE has a long history of preparing Columbia youth for employment but, because of declining City revenues, I recommend program cutbacks, including: the CARE Art Gallery, its coordinator and 15 trainees; and 56 traditional CARE program trainees and 5.5 job coaches.

### **Columbia Regional Airport**

Our airport is an economic driver. The number of enplanements at Columbia Regional Airport has grown from 9,090 in 2007 to more than 121,000 in 2018, an annual rate of growth of more than 30%. We have presented Council with a funding plan for the terminal and we anticipate starting construction of phase 1 in FY 2020. All funding will be local sources and will include:

- \$14.2 million special obligation bond (\$9.2 million backed by the temporary hotel/motel tax approved by voters and \$5 million backed by passenger facility charge revenues).
- \$2 million loan from the City's designated loan fund.
- \$3 million from transportation sales tax.
- \$800,000 from the temporary hotel/motel tax cash collected to date.

## **Strategic Priority: Social Equity - Improving the Odds for Success**

Over the last three years, the City has invested time, talent and funding into three Strategic Focus Neighborhoods: Central, East and North. To increase families' ability to thrive where they live, our path to greater social equity, in many cases, has led to safer neighborhoods, healthier lifestyles, more affordable housing and energy, improved parks and streets and better connections among residents.

As these areas have grown more stable, now is the time to invest in all of Columbia. I believe this starts with our youngest residents. Therefore, I recommend strengthening the City's partnership with Columbia Public Schools, our colleges and universities, and service and faith organizations to create a lasting legacy for students and their families. As we discuss priorities with residents, we will also ask if the CARE program, which I have proposed cuts too, should be fully funded or should we rely on more partnerships like I mentioned above.

The school district's "Grow Our Own" program provides incentives, starting at the middle school level, for students who want to become teachers in Columbia schools. CPS recruits a diverse group of students and supports them with curriculum, paid summer jobs, mentoring, paid college scholarships and community connections. CPS families benefit when these students stay in the community as "effective, locally educated and culturally competent teachers."

With Council's approval, City staff will develop programs to grow our own police officers, firefighters and line workers who are from the community, who reflect its diversity and who have a heart for service. We will build on established programs such as Success Grants, Community Scholars, Youth in Action volunteers, and Police and Fire Explorer posts. This is the kind of work that leaves a legacy and makes Columbia stronger.

## **Strategic Priority: Public Safety - Safe Wherever you Live, Work, Learn and Play**

The Public Safety portion of the General Fund budget is by far the largest. The Council has just over \$64 million in discretionary funding available in FY 2020 and over \$44 million is dedicated to public safety, or 69% of the General Fund. The remaining dollar supports the other 16 City budgets that make up the General Fund.

### **Policing in Columbia**

Since the Strategic Plan has been in effect, resident satisfaction with the overall quality of Police Department services increased citywide and in the Central Neighborhood. Residents in the East Neighborhood are more satisfied with their overall feeling of community safety. There is more satisfaction with police response time across the board. Compared to 2016, calls for shots fired, aggravated assault, and burglary have decreased citywide and in the Central, East and North neighborhoods,

I recommend spending over \$24 million for services provided by our Police Department which is, by far, our highest-funded General Fund department. Columbia residents routinely consider police services (including crime prevention, quick response to calls and service quality) as some

of the most important we provide. Public safety is second only to road conditions among resident priorities.

Policing in and around the city must be coordinated with the Missouri State Highway Patrol, Boone County Sheriff's Department and University of Missouri Police Department. We must act together in response to crime and protection of our residents. Together, we can be more efficient with our resources and provide exceptional police protection to the community.

## **Community Policing**

As Council and the community requested, the Police Department is going through major changes. With changes in leadership, officer morale and CPD's standing in the community are improving. CPD seems to be back on course as a place where people want to work. Because of this progress, I recommend investing approximately \$1.1 million from General Fund reserves to bring the department's compensation up to the level suggested by our consultant PayPoint HR and fund the recommended pay package without drastic cuts to the CPD budget.

The Council's vision is to adopt a community policing approach throughout Columbia transcends the current Strategic Plan. Between now and the next planning cycle, Community Outreach Unit officers will be a resource to train all officers and spread the approach beyond the neighborhoods where it's currently practiced. Transition is already in progress.

## **CPD Accreditation**

The Department is in the self-assessment phase of the Commission on Accreditation for Law Enforcement Agencies (CALEA) process, which has taken three to four years at some agencies. Over the last 18 months, we've compared our policies, procedures, training, facilities, equipment and daily operations to the 164 CALEA standards. We are identifying areas where change is needed to achieve compliance.

In February, we asked residents to participate in the policy approval process, and they continue to critique and provide valuable comments. This adds a layer of transparency and opportunity for public engagement, and I am confident that the changes we are making to meet CALEA standards are good for the Department, the City and our community.

Self-assessment also requires proof of compliance, such as written reports, training records, activity logs, photographs, videos, news articles and other computer-generated reports. Earlier this year we hired a part-time employee to locate, verify and upload this content into the CPD document management system.

## **Molly Thomas-Bowden Neighborhood Policing Center**

The new Molly Thomas-Bowden Neighborhood Policing Center, which has a budget of \$9.2 million, will start construction by this fall. This new branch will extend service to an active and growing area, improve response time and increase residents' proximity to officers, where possible. As suggested by residents, the building design includes a community room and public art. I recommend adding one custodian and two community service aides to serve this location when the policing center opens next year.



## Fire Protection

Fire protection in and around the city must be planned with the Boone County Fire Protection District (BCFPD). Together, we can become more efficient with our resources and provide exceptional fire and emergency service response to the community. New resources like fire stations should be planned by both agencies so that we do not leapfrog County fire stations to build new City fire stations. Therefore, I have asked our fire chief to work with the BCFPD chief to study the value of the City acquiring BCFPD Station 12 on Route WW as our east fire station and BCFPD Station 14 at the corner of Vawter School Road and Scott Boulevard as our southwest fire station. We owe it to the community to be as efficient as possible with our resources.

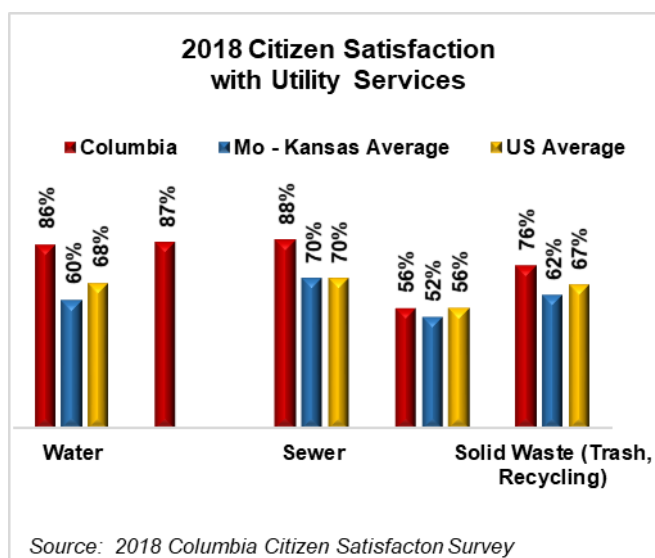
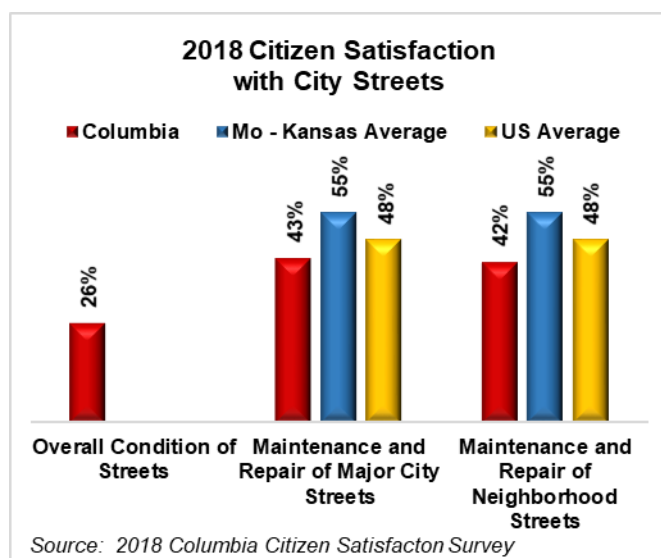
I am very proud to report that the Commission on Fire Accreditation International accredited the Columbia Fire Department in March. Our Department is one of 266 accredited in the world. This accomplishment has been a long time coming, and I commend Chief Randy White, Deputy Chief Kyle Fansler and the entire Fire Department for pushing this achievement across the finish line. The Department's Class 2 ISO rating (Class 1 is the highest rating) continues to favorably affect local property insurance rates.

I also recommend that we invest approximately \$1.1 million from General Fund reserves to bring the Fire employees' compensation up to the level suggested by our consultant Paypoint HR and fund the recommended pay package without drastic cuts to the Department's budget. No new firefighters are budgeted, but we have applied for a grant to fund three firefighters for Fire Station #11. We will learn the outcome by September.

## Strategic Priority: Infrastructure - Connecting the Community

Our streets, bus system, utility services and parks are major investments that knit Columbia together. As the community grows and changes, our challenge is to serve all residents equally well.

In our annual survey, residents tell us that street conditions and utilities are two of the top three most important core services to provide. The City's street satisfaction levels (below, left graph)



are below both the regional and national averages, and our 2018 utility satisfaction levels compare favorably to regional and national averages (previous page, right graph). Street maintenance is primarily funded with transportation sales tax, which is also used to fund transit and airport operations and capital projects. The growing use of online sales has negatively impacted the growth of transportation sales taxes and thus negatively impacted the City's ability to allocate more funding to street maintenance. The City estimates a loss of \$1.4 million in transportation sales taxes in FY 2020 due to increased online shopping. Over the past 10 years, the City estimates a loss of \$8.6 million.

Infrastructure is financed mainly with customer rates, fees or fares and with dedicated sales taxes. In FY 2020, I recommend the following utility rate increases:

Utility	Average Monthly Customer Impact
Water - 3% Ballot Increase (Proposed but will not implement until we review fiscal year financial statements for FY 2019 and see if it is still needed)	\$0.40
Electric - No Increase	\$0.00
Sewer - No Increase	\$0.00
Solid Waste - No Increase	\$0.00
Stormwater - 20% Ballot Increase (last phase of voter approved increases)	\$0.42
<b>Total Average Monthly Customer Impact</b>	<b>\$0.82</b>

## Improving Utility Rate Timeline, Design and Planning

Traditionally, we have packaged utility rate increases with the annual budget proposal, but this does not accurately portray the impact of heavy water and electric use from June through September. To improve our ability to project and communicate our rate structure to City Council members and the public, I recommend a new approach for all utilities except stormwater (rates are voter-approved and included in the budget). I propose evaluating the previous year's financials, once all revenues and expenses are finalized after the fiscal year ends, before implementing any rate changes.

This approach will provide a better financial picture of how the utilities ended the fiscal year to determine whether a rate increase is needed to meet projected revenues. We'll also be able to assess the impact of past rate changes before requesting the next one. Any proposed utility rate changes will be brought to Council for a public hearing annually in January. I also recommend conducting several cost-of-service studies and integrating Climate Action & Adaptation Plan goals with our utility resource planning processes, described below

## **Budget Philosophy for Annual Capital Spending**

The philosophy of having annual project categories in the Capital Improvement Project budget comes from the need for flexibility to deal with the unexpected. Damage from thunderstorms or tornadoes, for example, might require quick action to restore power or repair a water main break. Because we have so many categories of annuals, we have a lot of revenue with unidentified projects tied up for years, waiting for the unexpected. This year we have reduced the new funding going into many of the annual categories and identified specific projects in order to be more transparent and to show where staff plans to spend these funds.

### **Water**

The City continues to provide clean water to residential and business customers. In August 2018, voters approved a water ballot issue that included an 11% rate increase phased in over four years, that's 3% annually in the first three years and 2% in year four to pay for bond indebtedness. The average residential rate payer could see an added cost of \$0.40 per month in FY 2020.

Last January, Council approved a new water rate structure with a third tier to promote conservation. The intent is to reduce consumption from customers who put the highest demand on the system from June through September. In FY 2020, we will develop water conservation programs as recommended in the Integrated Water Resource Plan and the CAAP. Our revised utility rate approach will allow us to better assess how this change will affect overall water revenues.

### **Electric**

During FY 2020, the electric utility will conduct an Integrated Electric Resource and Master Plan that incorporates CAAP goals. The process will blend an integrated electric resource plan, electric system master plan and a cost-of-service study.

An integrated electric resource plan is designed to meet forecasted annual electric system capacity and energy demands, including an established reserve margin, through a combination of supply-side and demand-side resources over a specified time period. Electric system master planning is regularly conducted by electric utilities and other load-serving entities to guide necessary system improvements that will maintain reliability and serve anticipated loads. Based on revised load forecasts, a new electric transmission and distribution system planning process will be incorporated within the Integrated Electric Resource and Master Plan. The proposed process will replace all previous planning efforts as it relates to serving anticipated loads and meeting federal transmission planning requirements.

The cost-of-service study will incorporate the costs of building, expanding, maintaining and operating the electric utility. It will ensure that costs are recovered in a way that is logical and fair to both new and existing customers and to all customer classes (residential, commercial, industrial). We have set up a task force to work with consultants and provide recommendations on resource and master planning, cost-of-service and rate-setting processes.

## **Sewer and Stormwater**

In FY 2020, the Sewer and Stormwater utilities anticipate hiring a cost-of-service consultant to evaluate rate structures, current service costs and additional costs associated with implementing the Wastewater and Stormwater Integrated Management Plan and the CAAP. These studies will provide guidance for future rates and funding source decisions. The last cost-of-service studies were conducted in 2014.

## **Solid Waste**

In FY 2020, the Solid Waste Utility anticipates hiring a consultant to evaluate the utility's rate structure and cost of current services. The last cost-of-service study was conducted in 2014.

The utility is facing challenges with ensuring a sustainable collection system and with disposal of some recycling material. Although prices vary for aluminum, tin and plastics #1 and #2, they have remained fairly consistent over the past two years. Prices for fiber (cardboard, office paper, newsprint and mixed paper) are declining steadily, and vendors are starting to charge for mixed paper. Plastics #3 through #7 are becoming difficult to dispose as vendors are not submitting bids for these materials.

During FY 2019, Solid Waste began the permitting process for landfill expansion. This is a multi-year project to get authority for a new bioreactor landfill disposal area within the footprint of the City's existing landfill property. The first phase is complete and the Missouri Department of Natural Resources (MDNR) has approved both the Preliminary Site Investigation and the Detailed Site Investigation Work Plan. The project involves extensive subsurface and geotechnical evaluations, public involvement and community outreach, landfill conceptual design, land permit application and necessary regulatory support to get approvals from MDNR.

## **Public Transit**

Consistent with federal requirements, we gathered public input before implementing the following transit service changes during FY 2019, which included:

- Ending service at 7 p.m. rather than 8 p.m. on weekdays and Saturdays (effective October 1, 2018).
- Reducing Saturday service (effective June 1, 2019).
- Discontinuing special event support for events such as Roots N Blues, True/False (effective June 1, 2019).
- Implementing the Olsson Associates study recommendations regarding route cuts and again using the Wabash Station as a bus transfer point (effective June 1, 2019).

In FY 2020, I do not recommend any budget changes so we can take the year to stabilize the Transit Division. Federal transit operation dollars have increased for the foreseeable future. The Parking Utility will pay the Street Division to maintain on-street meter spaces, allowing us to shift transportation sales tax revenue from Streets to the Transit Division for FY 2020.

## **Streets**

Annual traffic safety and traffic calming projects will be funded by the capital improvement sales tax in FY 2020. Intersection improvements at Sinclair Road - Route K are at the top of the annual traffic safety list.

Top traffic calming activities include Holly Avenue, William Street, William Street/Hinkson Avenue and Smith Drive. Projects identified were included on the Neighborhood Traffic Management Program list, were scored using data-driven analysis and presented to Council on Jan. 22, 2109. The Council must hold public hearings when work involves physical construction in the roadway. With current staff, we can pursue two to five projects each year.

## **Public Buildings and Major Maintenance**

The City has an extensive portfolio of facilities spread out throughout the community. It is important that we are good stewards of those facilities and keep them properly maintained. In FY 2019, the City retained a consultant to assess the condition of our buildings and facilities. The consultant identified and documented current deficiencies, recommended corrections, estimated costs to correct, forecasted future facility renewal costs and incorporated existing facility condition data for 19 City buildings. We are developing work plans and related budgets to address all of these items. Major projects planned for FY 2020 include:

- Roof repairs on the Armory Building, which is used by Parks and Recreation.
- HVAC upgrades at the downtown Columbia Police Station and the Sanford-Kimpton building, which is used by the Health Department.
- HVAC upgrades, door repairs and limestone repairs at the Howard Building, which houses Human Resources, Municipal Court and Employee Benefits.
- Conduct additional City buildings assessment on remaining City facilities.

## **Challenges for FY 2021 and Beyond**

I see FY 2020 as a year to reset the pay scale based on Paypoint HR compensation study. The General Fund financial condition going forward does not look to be improving. There are many reasons for this. Before the year 2000, Columbia was a regional shopping destination. Cities surrounding Columbia did not have the big box store retail sales they enjoy today. People and businesses traveled from surrounding smaller towns and cities to Columbia to buy the diverse goods and services found only here.

Now, these same towns and cities have close to the same type of retail sales stores in their own area, and they're also feeling the effects of the internet marketplace. Online sales continue to reduce Columbia's main general revenue source that funds our most critical staff and programs. Columbia must shore up its current funding sources and diversify its General Fund revenue sources going forward. Our residents will need to decide what a full-service city should look like. Do they still want the City to provide all the services we provide today, or have we simply over-extended ourselves? Staff will be talking with residents to see if they are willing to increase funding for Police, Fire, Streets, Parks and Recreation and other services that depend on General Fund revenue sources. My plan is to conduct several World Cafe meetings with residents, visiting with community leaders and stakeholders, as well as finding other ways to

engage with our residents. We should consider new revenue sources like the ones shown below:

- City use tax on online purchases.
- Municipal gas tax to fund police services and street work (two high resident priorities).
- Sales or property tax dedicated to public safety.
- Fire property tax similar to the one that supports the Boone County Fire Protection District.
- Fire flow tax, which is a tiered system based on building square footage (similar to our stormwater rates).

Each of these potential new revenue sources requires voter approval. If residents do not favor any increases, then cuts on the expense side (which will affect City employees and services to residents) will be needed in General Fund departments. This will include Police and Fire personnel.

## Many Thanks

Producing a budget with 20 departments, 52 separate spending plans and hundreds of service lines is no small task. No city manager can do this alone, and I thank the individuals who work so diligently to help me, and the community, to achieve our goals. My profound thanks to all department directors and especially Interim City Finance Director Janet Frazier, Budget Officer Laura Peveler and her staff, Community Relations Director Steven Sapp and his team and Civic Relations Officer Toni Messina, for their excellent work and ongoing stewardship of the community.

Residents may read the budget and related material online at CoMo.gov or review a printed copy in the City Clerk's Office or in the Finance Department in City Hall. I encourage residents to attend the Council's full-day work session on the budget, which is scheduled for Monday, Aug. 26, from 9 a.m. to 5 p.m. where staff will provide a deeper look into the numbers and answer Council questions. Residents can also attend and provide feedback during the public hearings on the budget scheduled for Aug. 19, Sept. 3 and Sept. 16. The budget should be adopted by City Council at their Sept. 16 meeting.

Best Regards,



John Glascock, City Manager



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CoMo.gov

*Our vision: Columbia is the best place for everyone to live, work, learn and play.*



# BUDGET IN BRIEF

## Introductory Comments and Budgeting 101

Investing in the public services that our community cares about is the priority of our annual budget process. This budget in brief section will provide readers with a snapshot view of the various departments included in the budget, their funding sources and uses, and highlights of significant changes in the FY 2020 budget.

The FY 2020 budget covers the time period of October 1, 2019 through September 30, 2020. Our city's population is estimated to be 124,537 during FY 2020 (up from 122,651 for FY 2019) and our city government workforce will include 1,511 permanent positions (up 3.00 FTE).

The City of Columbia is considered to be a full-service city which means that we provide the basic city services of police, fire, street maintenance, health, and parks and recreation, as well as other services (such as water, electric, sewer, solid waste, airport, and bus) which many cities do not provide.

The City prepares four separate financial documents which include the Budget, Comprehensive Annual Financial Report (CAFR), Capital Improvement Plan (CIP), and the Ten Year Trend Manual. The City's budget looks ahead one year and provides the next year's funding for each of the departments. The CAFR looks back one year and provides information on the actual revenues and expenditures for the past year. The CIP looks ahead ten years and identifies all capital and infrastructure needs the city has for streets and sidewalks, public safety, parks and recreation, water, electric, sewer, solid waste, parking, storm water, transit, and airport. The Ten Year Trend Manual provides a look back at the past ten year's of actual financial data, provides an analysis, and identifies trends and warning signs. The city's budget has been awarded the Government Finance Officers Association (GFOA) Budget Award for 23 years and the CAFR is reviewed by external auditors each year and has been awarded the GFOA Excellence in Financial Reporting for 38 years. The City utilizes the information in the CAFR, CIP, and Ten Year Trend Manual as input during the budget process.

Our overall city budget contains 52 separate budgets which are accounted for in seven different types of funds:

General Fund, Capital Projects Fund, Debt Service Funds, Enterprise Funds, Internal Service Funds, Special Revenue Funds, and Trust Funds). A definition of each of these types of funds can be found in the glossary section at the end of the budget document.

The City must follow governmental accounting standards. These standards require the City to separate different activities into different types of departments and funds so that the funding sources and uses are kept separate and reported in a particular manner.

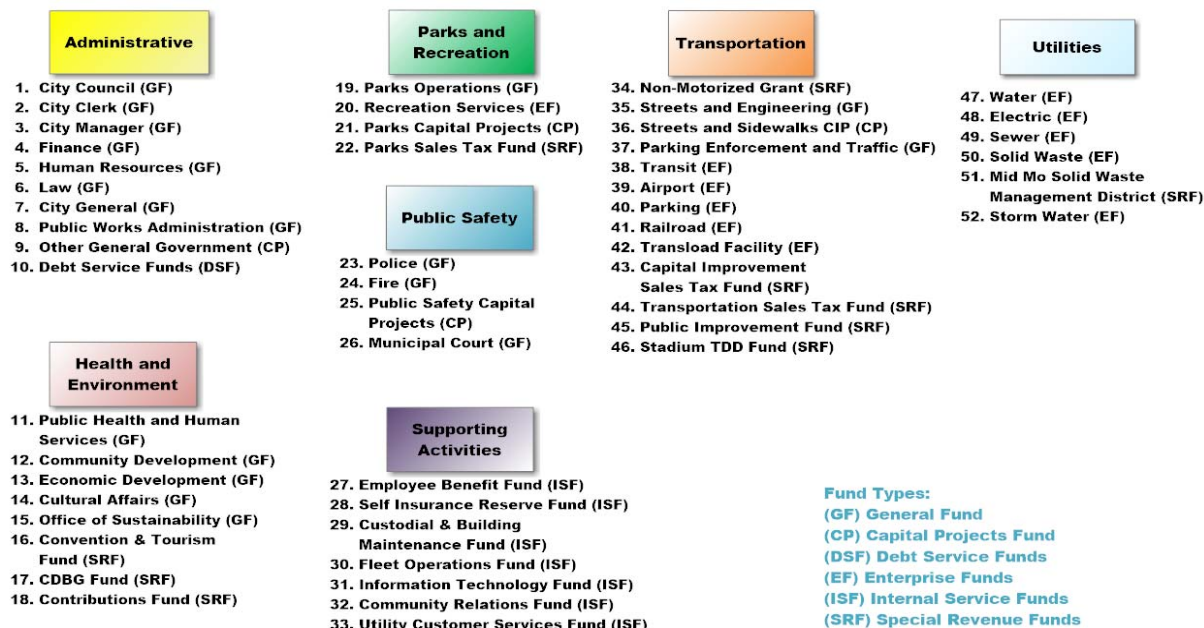
In an effort to make the information more easy to understand and locate, the City divides the 52 budgets into seven focus areas. The chart at the bottom of the page illustrates the focus areas and the budgets contained in each area.

Of the various types of funds, there is a lot of focus on the General Fund. It consists of 19 budgets that provide the services that most people associate with local government such as police, fire, health, and street maintenance.

Our budget process is detailed in the General Information Section on page 75. The City Manager delivers a proposed budget to the City Council and public by the end of July. The Council holds three public hearings on the budget which allow citizens to give their input on the budget. The budget is adopted by the City Council at the second Council meeting in September and a final budget document is prepared at the end of September.

What information can be found in the budget document? Within each department, the reader will find key information about that department including a description, objectives, highlights/ significant changes, budgets by category, authorized personnel, debt, capital projects, rate information, fees, fines, and charges associated with the department as well as ten year trend information on total revenues, total expenses, net change in position/fund balance, cash reserves, budgeted cash reserve target, and employees per thousand population. In addition, the document contains five year forecasts for the utility, transportation, supporting activities, and parks related funds.

## City of Columbia - 52 Budgets - 7 Focus Areas



## Introductory Comments and Budgeting 101

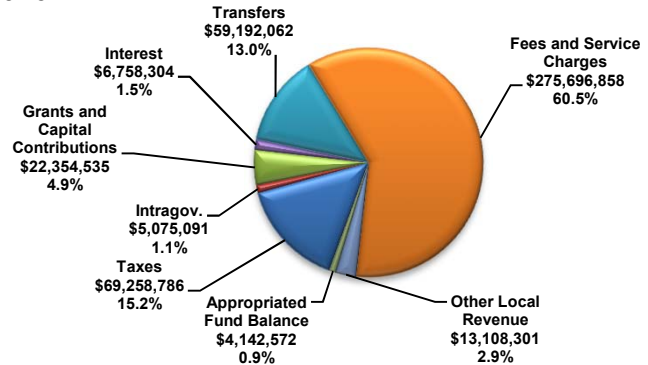
A general information section at the beginning of the document provides an overall organizational chart, city profile, fund structure, vision statements, and fiscal policies. An overall summary section provides a variety of revenue and expenditure summaries as well as summaries for capital projects, debt service, authorized positions, the General Fund, and major revenue trends.

Readers will note that the FY 2020 total funding sources of \$455,586,509 are lower than financial uses of \$484,964,968. Funds outside of the General Fund are allowed to have expenditures above revenues so that accumulated balances are used in accordance with our budget strategies and guidelines. A common practice in these other funds is to accumulate cash over a few years and then use down that cash to pay for a capital project or other one-time expense.

## Total City Funding - Where the Money Comes From

### FY 2020

Taxes	\$69,258,786
Intragovernmental	\$5,075,091
Grants and Capital Contributions	\$22,354,535
Interest	\$6,758,304
Transfers	\$59,192,062
Fees and Service Charges	\$275,696,858
Other Local Revenue	\$13,108,301
Lease/Bond Proceeds	\$0
Appropriated Fund Balance	\$4,142,572
	<b><u>\$455,586,509</u></b>



Inc/(Dec) from Estimated FY 2019      \$18,675,541      4.3%

The City has a wide variety of funding sources; however not all of the sources can be allocated to any department budget. For example, the rates charged by a particular utility, such as the electric utility, can only be used to fund the electric department's expenses. Among the taxes the City charges, some are dedicated for a particular purpose (capital improvement sales tax, transportation sales tax, and parks sales tax) and can only be allocated to certain department budgets (capital projects, streets, transit, airport, and parks). Other taxes (property taxes, and the one percent general sales tax) can be allocated to any department (police, fire, health, streets, finance, parks, etc.).

**Fees and Service Charges** are the largest source of revenue for the City and are comprised of the charges users pay for a wide variety of services offered by the City. This revenue source includes charges to our citizens for services offered (utilities, transit, recreation, etc.) as well as to other City departments for services offered (custodial, fleet, computers, etc.). For FY 2020, this revenue source reflects an increase of \$3.8 million or 1.4% over Estimated FY 2019. Rate increases include Water (3% voter approved rate increase) and Storm Water (20% voter approved). These rate increases have an estimated average residential customer impact of \$0.82 per month (compared to an increase of \$3.16 per month last year). City Utilities is proposing to implement any proposed utility rate changes in January after a public hearing process as this will allow staff time to evaluate the previous year financials once all revenues/expenses are finalized and determine if proposed rate increases are still necessary or if they need to be adjusted. This change is being proposed because the majority of the Water and Electric utility revenues are significantly impacted by the summer months (June thru September).

Other fee increases include Recreation Services (golf, aquatics, facility rentals, and new cross country course), Environmental Health (food establishment fees) and Animal Control.

**Taxes** are the second largest source of revenue for the city. Taxes include property taxes (\$0.41/\$100 assessed value), sales taxes (1% general, 1/4% capital improvement, 1/4% parks, and 1/2% transportation), gross receipts taxes (including the hotel/motel tax), and other local taxes (cigarette tax, gasoline tax, and motor vehicle taxes). For FY 2020, total sales taxes reflect a 1.75% decrease (below estimated budget) or \$0.8 million below Estimated FY 2019. In the general fund, sales taxes are projected to decrease by \$400,136 below Estimated FY 2019 due to more transactions being conducted online which do not collect local sales taxes.

FY 2020 property taxes are projected to increase \$514,758 or 6.0% from Estimated FY 2019 due to reassessments and growth in the assessed valuation. Gross receipts taxes as well as other local taxes are projected to decrease \$192,916 or 1.3% below Estimated FY 2019 primarily due to lower gross receipt taxes expected on telephones as there continues to be a decline in the number of landlines. Hotel/motel taxes growth is projected to increase 1.6% over Estimated FY 2019.

**Grants and Capital Contributions** include operating and capital grants. In total, grants and capital contributions are projected to increase by \$5.9 million or 36.2% above Estimated FY 2019. This increase is primarily due to higher funding in airport, electric, and streets and sidewalk capital projects.

**Other Local Revenues** include license and permit fees, fines, and fees in the General Fund, development fees in the Public Improvement Fund, and miscellaneous revenues in all departments. For FY 2020 these revenues are projected to increase \$0.9 million or 7.7% from Estimated FY 2019. These revenues can vary significantly from year to year based on the number of capital projects, auction revenue from vehicles being replaced, donations received, etc.

## Total City Funding - Where the Money Comes From (continued)

**Transfers** occur between funds for several reasons. The majority of transfers occur to move accumulated funds from special revenue funds (such as parks sales tax, capital improvement sales tax, and transportation sales tax) to the Capital Projects Fund to fund specific projects. For FY 2020, transfers into funds are projecting a increase of \$6.6 million or 12.5% from Estimated FY 2019. Increases are shown in the General Fund (for Water and Electric payment-in-lieu-of-taxes due to rate increases and customer growth) and Capital Projects Fund (for administrative and streets & sidewalk projects).

**Intragovernmental Revenues** include General and Administrative fees which are charged to departments outside of the General Fund for services that General Fund departments provide (such as payroll, accounts payable, human resources, legal, etc.). G&A Fees reflect a \$699,773 or 12.1% decrease due to a calculation error which occurred in FY 2019. To ensure this does not happen again, management approved a simplified method of calculating the fee, from 23 separate calculations to five.

**Appropriated Fund Balance** is the amount of reserves from a previous year that are budgeted for use in the next fiscal year. In the general fund, Council has a policy that allows the use of reserves (above the cash reserve target) to be budgeted. Generally these funds are used for either one-time expenses or as a temporary source. In FY 2020 there is a total appropriated fund balance of \$4.1 million between the general fund and the capital projects fund. In the capital projects fund \$40,359 is being appropriated from chamber receipts to a Walton building project and \$649,216 from an ABC Labs tax credit is being appropriated for the Lenior Connection project in the Streets capital projects. For FY 2020, \$3.5 million of Appropriated fund balance is being used in the general fund to fund fleet replacement and Police and Fire pay plan costs. The City's General Fund balance is projected to be 30% of expenses for FY 2020 which is above the city's 20% fund balance policy guideline.

## General Fund Sources - Where the Money Comes From

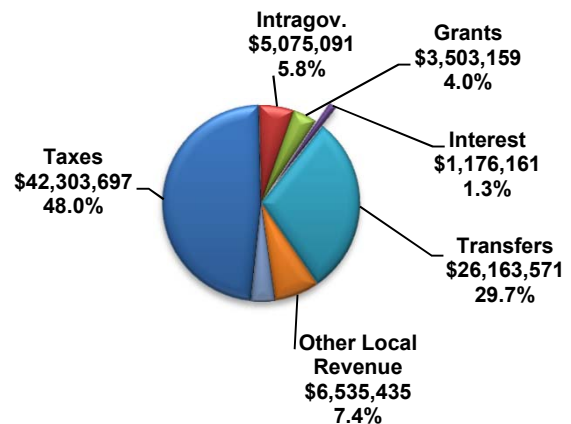
**FY 2020**

Taxes	\$42,303,697
Intragovernmental (G&A)	\$5,075,091
Grants	\$3,503,159
Interest	\$1,176,161
Transfers	\$26,163,571
Other Local Revenue	\$6,535,435
Appropriated Fund Balance	\$3,452,997
	<u><u>\$88,210,111</u></u>

Inc/(Dec) from Estimated FY 2019      \$3,453,566      4.1%

**Taxes** - In the General Fund, the primary source of revenue (47.6%) is taxes, which includes a portion of the 1% general sales tax, property taxes, gross receipt taxes (on telephone, natural gas, electric, and cable franchise fees), and other local taxes (cigarette, gasoline, motor vehicle license, and motor vehicle sales tax). With the exception of gasoline taxes and motor vehicle license fees which are dedicated for transportation purposes, the rest of the taxes are considered to be general sources and can be used to support any of the nineteen General Fund departments. Due to the growth of online sales which do not collect local sales taxes, this funding source has not kept pace with population growth and inflation. This has limited the City's ability to add critical positions in police and fire as well as all of the other General Fund departments. We estimate that departments are about 30% understaffed due to our limited resources. Sales Taxes are estimated to decrease \$400,136 or 1.75% below Estimated FY 2019 and the property tax rate will remain the same at \$0.41 per \$100 assessed value as it has since 2002.

**Intragovernmental Revenue - General and Administrative Fees** - The City charges proportionately for all services performed by General Fund departments for enterprise and other City funds (i.e., bids, purchase orders issued, investments, payroll functions, budget etc.). The fee includes a payment-in-lieu-of-taxes from some of our other City owned utilities (Sewer, Solid Waste, and Storm Water) equal to the amount they would pay in property taxes. G&A Fees reflect a \$699,773 or 12.1% decrease due to a calculation error which occurred in FY 2019. To ensure this does not happen again, management approved a simplified way of calculating the fee, from 23 separate calculations to five.



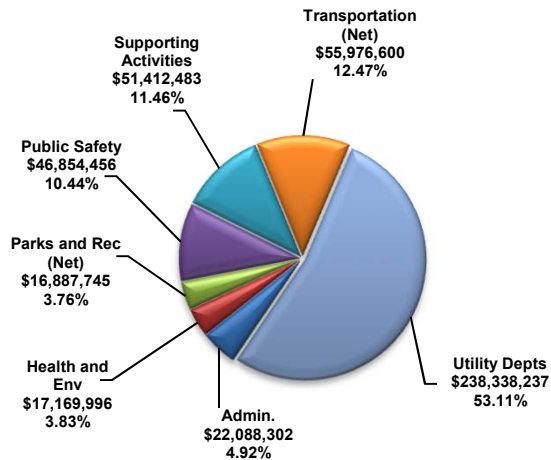
**Grants** are received primarily in the Health and Public Safety budgets. The Health Department receives federal, state, and county grants which fund over 37% of their budget. FY 2020 reflects a \$13,384 or 0.4% decrease in total grants from Estimated FY 2019.

**Transfers** - The growth in Transfers is projected to be \$35,953 or 0.1% over Estimated FY 2019. The largest transfers are PILOT (Payment-In-Lieu-Of-Taxes) from the Water and Electric Funds and reflect an amount substantially equivalent to the gross receipts taxes and property taxes which would be paid if the utilities were owned privately. P.I.L.O.T. payments are projected to increase \$0.5 million or 3.1% from Estimated FY 2019 based upon modest growth trends and a 3% voter rate increase in the Water Utility. P.I.L.O.T. revenue is highly weather dependent. Transfers from Transportation Sales Tax of \$5,845,105 will continue to help fund street, engineering and traffic costs and Parks Sales Tax of \$1,862,543 will continue to help fund parks and recreation costs in the general fund.

**Other Local Revenues** - Other local revenues reflect a increase of \$656,998 which is primarily in building and site development fees.



## Total City Budget Financial Uses - Where the Money Goes (By Function)



### FY 2020

Administrative	\$22,088,302
Health and Environment	\$17,169,996
Parks and Recreation (Net)	\$16,887,745
Public Safety	\$46,854,456
Supporting Activities	\$51,412,483
Transportation (Net)	\$55,976,600
Utilities	\$238,338,237
<b>Total Net Spending</b>	<b>\$448,727,819</b>
Other Special Revenue Fds *	\$36,237,149
<b>Total Budgeted</b>	<b>\$484,964,968</b>

**Inc/(Dec) under FY 2019 Net Budget** (\$1,103,244) (0.2%)

\* Other Special Revenue Funds include Parks Sales Tax, Transportation Sales Tax, Capital Improvement Sales Tax, Public Improvement Fund, and Stadium TDD Fund which transfer funds into various Parks and Transportation departments.

## Total City Budget Financial Uses - Explanations and Significant Changes

When looking at financial uses (expenditures), the City compares the amount projected for next year to the last year's adjusted budget amount. The adjusted budget amount is the original budget passed last year plus any additional appropriations or transfers that have occurred during the current fiscal year. Encumbered items that have been carried forward from the last fiscal year are not included.

For FY 2020, total net financial uses are \$1.1 million lower than the FY 2019 net adjusted budget primarily in the area of capital project funding for the utility departments.

The following pay package is included for FY 2020: classifications have been moved to new pay bands as recommended by our consultants which may have resulted in a move to minimum adjustment for some employees. There is funding included for an incremental move toward the midpoint for employees that have been in their classification for 3, 4, or 5 years. In order to help address compression issues, a time in class adjustment has been included which is equal to 0.5% for each year employees have been in their classification more than five years. A 0.5% across the board increase (or 0.25% for CPOA represented employees) has been included for all employees who are below the maximum rate for their pay band (which has been increased by the across the board increase). Supervisor adjustments have been implemented in order to ensure supervisors make 1% above the highest hourly rate of employees they supervise.

**Utility Departments** include Water, Electric, Sewer, Solid Waste, Mid-Missouri Solid Waste Management District, and Storm Water. In total, utility departments reflect a \$15.5 million decrease or 6.1% from the FY 2019 adjusted budget. There is a 1.20 FTE net increase in positions.

Highlights for utility departments include:

- City Utilities is proposing to implement any proposed utility rate changes in January each year. This will allow staff to evaluate the previous year financials once all revenues/expenses are finalized after the fiscal year is over since the majority of the Water and Electric utility revenues are significantly impacted by the summer months (June thru September).
- Water reflects a \$9.8 million decrease due to \$12.2 million lower capital project funding. A 3% voter approved rate increase is included to ensure the fund meets its debt coverage requirements (including PILOT expense). A water ballot issue was passed by the voters on August 7, 2018 and will provide funding for capital projects for the next five years. In FY 2020, 2.00 FTE Water Distribution Operators were added in the Fire Hydrant and the Valve Oper Programs to ensure we meet DNR requirements.

- Electric reflects a \$8.4 million increase due to \$2.5 million higher capital project funding and power supply costs.
- Solid Waste reflects a \$1.6 million increase primarily due to \$2.6 million higher capital project funding. There are no rate increases for residential, commercial, and the landfill for FY 2020 as a cost of service study will be conducted in FY 2020. A 1.00 FTE Solid Waste Supervisor was added.
- Sewer reflects a \$16.5 million decrease due to lower capital projects expenditures. There are no rate increases for FY 2020. In FY 2020, three vacant positions (Sr ASA, Engineering Tech and Sr Equipment operator) were deleted due to budget cuts to fund the pay plan.
- Storm Water reflects a \$0.8 million increase due to higher capital project funding. The last voter approved rate increase of 20% is included.

**Transportation Departments** include Public Works Streets and Engineering, Non-Motorized Grant, Parking Enforcement and Traffic Control, Transit, Airport, Parking, Railroad, Transload, transportation-related capital projects, and special revenue funds that fund the capital projects including the one-quarter cent capital improvement sales tax, one-half cent transportation sales tax, Public Improvement Fund, and the Stadium TDD Fund. There is a 1.98 FTE net increase in positions. Net transportation department budgets reflect a \$14.6 million increase or 35.2% from the FY 2019 adjusted budget primarily due to higher capital project funding in Streets (\$10.7 million) and Airport (\$4.5 million).

It should be noted that because of governmental accounting standards, the City must accumulate and pay out sources that are legally restricted for a particular purpose in separate funds. In the transportation functional group, these restricted funding sources include the Transportation Sales Tax, Capital Improvement Sales Tax, development fees, the capital portion of the general sales tax, and the Stadium TDD funds.

As such, a total budget number for Transportation would include both these special revenue funds and use of these dedicated sources in the Streets and Sidewalks, Transit, and Airport budgets. This would result in a total that is higher than the actual dollars that are available. Therefore, the Transportation functional group reflects the actual amount available for spending instead of the total with those special revenue funds included.

- Street maintenance funding will remain the same as FY 2019 at \$2.7 million.
- Airport reflects a \$4.2 million increase due to \$4.5 million higher capital project funding related to the Runway 2-20 & Taxiway A extension and isolated repairs.
- Transit reflects a \$0.6 million decrease due to the full year impact of service changes that began in June, 2019.

## Total City Budget Financial Uses - Explanations and Significant Changes

- Public Improvement Fund reflects \$8.7 million increase due to transfers to the Capital Projects Fund for streets and sidewalks projects.

**Public Safety Departments** include Police, Fire, Public Safety Capital Projects, and Municipal Court. Total public safety departments reflect a \$0.6 million or 1.3% decrease for FY 2020 primarily due to \$3.3 million lower capital project funding required.

- The Police budget reflects a \$1.4 million increase due to \$324,000 increase for fleet replacements and \$1.1 million for the pay plan. CPOA union members negotiated a pay package that included a move to minimum adjustment for Police Officers who were moved to new pay bands as a result of the classification review completed by our consultants. A minimum starting pay for Sergeants was established at \$0.01 per hour above the current maximum range for Police Officers. An incremental move toward the midpoint for employees that have been in their classification for 3, 4, or 5 years. In order to help address compression issues, a time in class adjustment has been included which is equal to 0.5% for each year employees have been in their classification more than five years. A 0.25% across the board increase has been included for all CPOA employees who are below the maximum rate for their pay band (which has been increased by the across the board increase). Supervisor adjustments have been implemented in order to ensure supervisors make 1% above the highest hourly rate of employees they supervise. Sick Leave Buyback has been reduced from 50% of pay to 25% of pay. A 1.00 FTE Custodian and (2) 1.00 FTE Community Service Aides have been added to staff the Molly Thomas-Bowden Neighborhood Policing Center which will open at the end of FY 2020.
- The Fire budget reflects a \$1.1 million increase due to the pay plan.
- Public Safety capital projects reflect a \$3.25 million decrease due to lower funding required.
- Municipal Court reflects a \$149,447 increase due to the pay plan and a full year of funding for the permanent positions that were added during FY 2019 as a result of new Supreme Court rules which now require a new court date for all ordinance violations.

**Health and Environment** departments include Health and Human Services, Community Development, Economic Development, Cultural Affairs, Convention and Visitors Bureau (CVB), Office of Sustainability, Community Development Block Grant (CDBG) Fund, and the Contributions Fund. For FY 2020, these departments reflect a \$0.4 million decrease. Budget cuts were taken to offset the pay plan costs.

- Public Health and Human Services reflects a \$9,371 or 0.1% increase. Budget cuts of \$62,894, to help offset pay plan costs, included the elimination of a vacant 1.00 FTE Nurse Practitioner. These duties will be handled by temporary employees. A 1.00 FTE Environmental Health Specialist position was added to address a 160% increase in the number of facilities requiring inspections since 2012. The costs for this position will be partially offset by fee increases. A 0.50 FTE Tobacco Education and Enforcement Officer position was added to coordinate enforcement for the newly established tobacco retail licensing program.
- CVB reflects a \$485,445 increase due to higher amount of transfers to Airport for capital projects.

- Economic Development reflects a \$87,447 decrease due to certain CVB funded expenses paid to REDI no longer flowing through the Economic Development budget. These expenses will now be paid directly by CVB.
- Sustainability reflects a \$33,891 increase due to the pay package and costs related to the implementation of the Climate Action and Adaptation Plan (CAAP).
- Cultural Affairs reflects a \$102,129 decrease due to CVB funded expenses for Maplewood and Blind Boone curation costs and payments to the Columbia Arts Foundation no longer flowing thru this budget and the elimination of the payment for CAT TV.
- CDBG Fund reflects a \$0.6 million decrease as the city only budgets for the administrative expenses during the budget process and the budget is revised during the year when the annual grant amount is awarded.
- Contributions Fund reflects a \$133,324 decrease as the city only budgets for the administrative expenses during the budget process and the budget is revised when donations are received during the year.

**Supporting Activity Departments** include the Employee Benefit Fund, Self Insurance Fund, Custodial and Building Maintenance Fund, Fleet Operations Fund, Information Technology Fund, Community Relations Fund, and the Utility Customer Services Fund. These departments are classified as internal service funds since their primary customers are other city departments. Fees are set to recover the cost of their operation from the city departments who receive their service. In total, supporting activity budgets reflect a decrease of \$0.3 million or 0.6%.

- Employee Benefit Fund reflects a decrease of \$488,314 due to lower claims costs and insurance premiums.
- Information Technology (IT) reflects an increase of \$450,968 due to higher maintenance agreements, funding for phase one of citywide security cameras and DVR replacement project, and software needs dedicated to city utilities.
- The Self Insurance Fund reflects a decrease of \$240,624 due to lower claims costs.
- Utility Customer Services Fund reflects a decrease of \$119,451 or 3.9% primarily due to lower IT Fees as a result of reducing software maintenance agreement.

**Administrative Departments** include City Council, City Clerk, City Manager, Finance, Human Resources, Law, City General, Public Works Administration, General Government Debt, and Other General Government Capital Projects. Total Administrative Departments reflect a \$1.6 million increase or 7.9% primarily due to \$2.0 million in increased capital project funding.

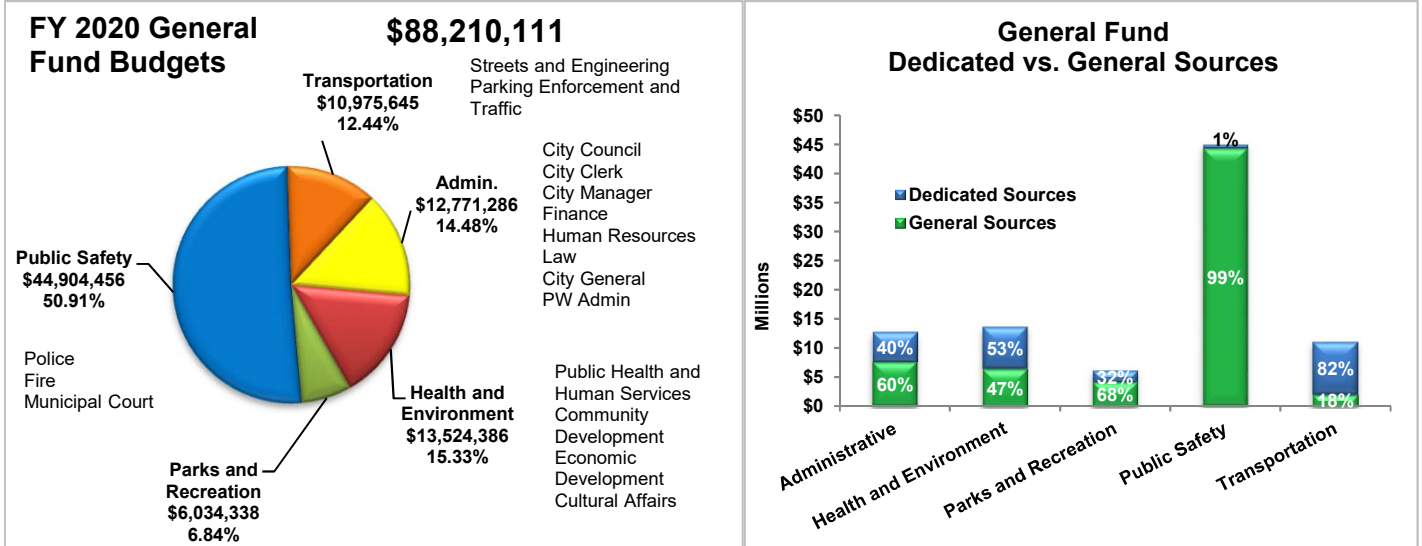
- Finance reflects a \$154,719 decrease due to the elimination of two vacant positions (Pension Administrator and Accounting Supervisor) and one-time funding in FY 2019 from the COFERS project to pay for non-capital related costs.
- City Manager reflects a \$140,888 decrease due to elimination a Deputy City Manager position and moving an Event Services Specialist to Convention and Visitors during FY 2019 with the full budgetary impact reflected in FY 2020.
- City General reflects a \$77,879 decrease due to FY 2019 including one-time transfers to the Capital Project Fund and Employee Benefit Fund.
- Other General Government capital projects reflect an increase of \$2.0 million due to increased funding for public building major maintenance projects and the renovation of the Grissum Building.

## Total City Budget Financial Uses - Explanations and Significant Changes (continued)

**Parks and Recreation** includes general operations, recreation services, capital projects, and the Parks Sales Tax special revenue fund. While the FY 2020 budget amount is \$22.1 million for all of the parks related funds, it is more appropriate to look at the net amount of \$16.9 million which subtracts out the Parks Sales Tax Fund since the expenditures in the Parks Sales Tax Fund are reflected as revenues in the general fund, recreation services fund, and the capital projects fund.

Net Parks and Recreation Departments reflect a \$0.5 million decrease primarily due to \$1.5 million lower capital project funding in Recreation Services. For FY 2020, there is an additional 1.00 FTE Recreation Specialist position and 1.00 FTE Custodian position in Recreation Services for new facilities (cross country and sports fieldhouse).

## General Fund Budget Financial Uses - Where the Money Comes From (By Function)



## General Fund Financial Uses - Explanations and Significant Changes

**Public Safety Departments** receive the most funding of all areas within the general fund (50.91%). The public safety departments include Police, Fire, and Municipal Court. Total general fund public safety departments reflect a \$2.6 million increase or 6.3% for FY 2020.

In the City's last citizen survey, public safety concerns continue to be at the top of the list of items the citizens want the City to focus on. The newly adopted strategic plan, which covered the years FY 2016 to FY 2019, has one of the five priorities dedicated to public safety with an emphasis on helping people feel safe wherever they live, work, learn and play.

- The Police budget reflects a \$1.4 million increase due to a \$324,000 increase in fleet replacements, a \$1.1 million increase due to the pay plan and includes the addition of one Custodian and two Community Service Aides for the Molly Thomas-Bowden Neighborhood Policing Center which will begin construction in the fall of 2019.

- The Fire budget reflects a \$1.1 million increase due to the pay plan.
- The Municipal Court reflects a \$149,447 increase due to the pay plan and a full year of funding for three permanent positions that were added during FY 2019 due to a new Supreme Court rule which requires a court date be set for every ordinance violation.

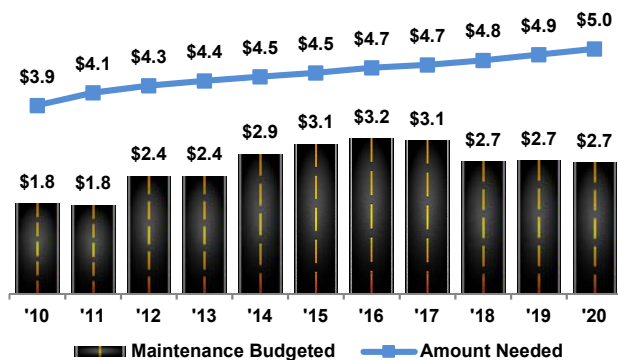
**Parks and Recreation** reflects an increase of \$144,404 for FY 2020 due to a \$231,000 increase for fleet replacements. Pay plan costs were offset by a \$111,269 reduction in the CARE budget which included elimination of the CARE gallery program (15 CARE trainees and a coordinator) and a reduction in the traditional CARE program of 56 CARE trainees and 5.5 job coaches.

## General Fund Financial Uses - Explanations and Significant Changes (continued)

**Transportation Departments** include Public Works Streets and Engineering, and Parking Enforcement and Traffic Control. These departments are primarily funded (82%) by dedicated sources which come from the transportation sales tax, gas tax, and motor registration fees.

- The Streets and Engineering budget reflects a \$195,388 increase due to a \$540,310 increase in fleet replacement funding. Street maintenance funding will remain at \$2.7 million. The graph below shows the street maintenance funding is \$2.3 million lower than the amount needed to adequately fund street maintenance. At these funding levels, it will take 57.90 years to resurface the 1,375 lane miles within the city. Street maintenance remains one of the top issues citizens want to see improved.

**Street Maintenance Needs vs Budget  
(In Millions)**



- Parking Enforcement and Traffic reflects a \$66,677 decrease. Budget cuts to materials for marking roadways were taken to offset the pay plan costs. This will result in marking being done once a year instead of twice a year. Intragovernmental charges decreased due to lower amounts being allocated to departments in order to use down excess reserves in supporting activity budgets. The FY 2019 personnel amount included a one-time transfer from Streets and Engineering.

**Administrative Departments** include City Council, City Clerk, City Manager, Finance, Human Resources, Law, City General, and Public Works Administration. For FY 2020, these departments reflect a \$0.4 million decrease due to budget cuts.

- The City Council budget reflects a decrease of \$37,580 for FY 2020 primarily due to a one-time appropriation during FY 2019 of \$50,000 for the mayor's task force for the bicentennial celebration planning.
- The City Manager's budget reflects a \$140,888 decrease from adjusted FY 2019 budget due to elimination of a Deputy City Manager position and moving an Event Services Specialist to Convention and Visitors during FY 2019 with the full budgetary impact reflected in FY 2020.

- Finance reflects a \$154,719 decrease due to the elimination of two vacant positions (Pension Administrator and Accounting Supervisor) and one-time funding in FY 2019 from the COFERS project to pay for non-capital related costs.
- Human Resources reflects a \$3,170 decrease primarily due to budget cuts in advertising to help offset the pay package cost. Departments may have to fund advertising for vacant positions if the remaining funds are used up before the end of the fiscal year.
- City General reflects a decrease of \$77,879 due to a lower amount for transfers as FY 2019 included one-time transfers to the Employee Benefit Fund to improve the financial conditions of that fund and to Capital Projects Fund.
- Law reflects a by \$5,443 increase primarily due to a full year of funding for temporary personnel added during FY 2019 due to a Supreme Court ruling which now requires a court date be set for every ordinance violation.
- Please refer to page 41 for details on the pay package.

**Health and Environment** departments include Health and Human Services, Community Development, Economic Development, Cultural Affairs, and the Office of Sustainability. For FY 2020, these budgets reflect a \$148,110 decrease.

- Health and Human Services reflects a \$9,371 increase. A 1.00 FTE Nurse Practitioner position was deleted due to budget cuts to help offset pay plan costs. A 1.00 FTE Environmental Health Specialist position was added to address a 160% increase in the number of facilities requiring inspections since 2012. The costs for this position will be partially offset by fee increases. A 0.50 FTE Tobacco Educator was added to coordinate enforcement for the newly established tobacco retail licensing program.
- The Cultural Affairs budget reflects a decrease of \$102,129 due to certain CVB funded expenses for curation of the Blind Boone Home and the Maplewood House and payments to the Columbia Arts Foundation no longer flowing through this budget. These payments will now be made directly from the CVB budget. The payment to CAT TV is no longer budgeted.
- The Economic Development (ED) budget reflects a \$87,477 decrease due to certain CVB funded expenses paid to REDI will no longer be flowing through this budget. These expenses for 2 voting memberships and funding for additional economic activities will now be paid directly from the Convention and Visitors budget.
- The Sustainability budget reflects a \$33,891 increase due to pay plan costs and costs to begin implementation of the Climate Action and Adaptation Plan (CAAP).
- Please refer to page 41 for details on the pay package adopted by Council.



## Financial Impact of the Budget on Citizens

### Property Taxes

FY 2020 property taxes are projected to increase \$514,758 or 6.0% from Estimated FY 2019 due to reassessments and growth in the assessed valuation. The General Fund rate will remain at \$0.41 per \$100 assessed value as it has since 2002. There is no G.O. Bond levy.

### Gross Receipts Taxes

There are no increases proposed over the 7% current rate.

### Sales Taxes

There are no city sales tax increases proposed. The current total sales tax rate is 7.975% in all areas of the City except those located in transportation development districts (TDDs) and community improvement districts (CIDs).

### City's Sales Tax Rate Breakdown

(No Changes for FY 2020)

General Sales Tax - funds basic government services 1.000%

Capital Sales Tax - restricted for capital related uses only - expires December 31, 2025 0.250%

Transportation Sales Tax - restricted for transportation uses 0.500%

Permanent Parks Sales Tax - restricted for park purposes 0.125%

Temporary Parks Sales Tax - restricted for park purposes - expires March 31, 2022 0.125%

**Total City Sales Tax Rate 2.000%**

### City's Sales Tax Rate Breakdown

#### Average Monthly Customer Impact of Rate Increases

Water - 3% ballot increase \$0.40

Electric \$0.00

Sewer \$0.00

Solid Waste \$0.00

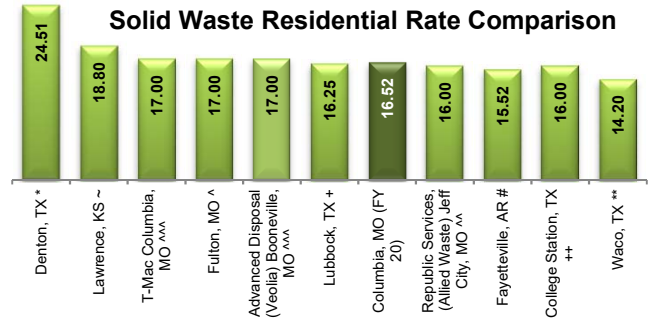
Storm Water - 20% increase \* \$0.42

**\$0.82**

\* Based on customers having a main floor area from 750 sq. ft. to 1,250 sq. ft.

The average monthly customer impact in FY 2019 was \$3.16.

### Solid Waste Residential Rate Comparison



\* 64 gal trash roll cart and 64 gal recycle roll cart

+ Residential dumpsters are placed in city-controlled right-of-ways (alleys or parkways) in a pattern and at locations that allow for the effective, efficient and safe collection of the dumpsters while maintaining a certain ratio of homes per dumpster. no curbside recycling, yard waste can be mixed with refuse.

# 64 gal roll cart is \$14.78, 32 gal roll cart is \$9.68, 96 gal roll cart is \$20.98/month) 2 free recycling bins included, yard waste must be bagged separately from trash and recycling. \$6.40 per additional bag; if lid has any gap, extra bag fee assessed. Each resident receives 4 virtual stickers each year to use with the program. Any bags outside the cart and/or showing due to a open lid will count towards the four free bags. After your four free bags, these same violations will result in a \$6.40 extra bag charge.

^^ 65 gal trash roll cart, 65 gal recycling roll cart, \$14.02/month for 35-gallon cart, \$17.46/month for 95-gallon cart

~ 65 gal roll cart. Separate Yard Waste Service. Curbside recycling is bi-weekly

++ 70 gal roll cart, an additional \$10.10 for 70 gal roll cart for recycling or yard waste.

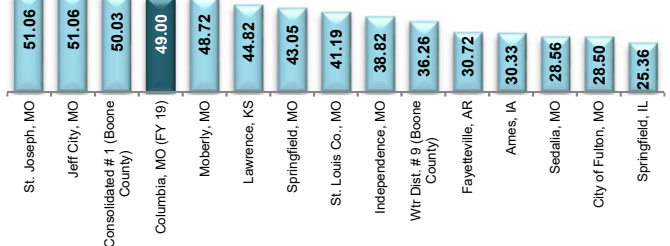
\*\* Includes 3 - 95 gal roll carts (trash, yard waste, and recycling). Trash is collected weekly, yard waste and recycling collected on alternating weeks.

^ 90 gal roll cart, \$17/month for each additional roll cart. Services include weekly pick-up of recycling and yard waste; add'l. \$1 for recycling container.

^^^ Curbside pickup of bags only, no recycling option.

### Water Residential Rate Comparison

Based on average usage of 9 ccf (<20% of all bills) \*

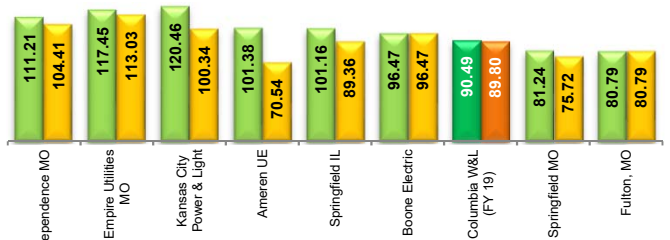


\* Average Columbia customer usage is 5 ccfs which doesn't have a monthly customer impact for FY 2019. The only rate increase for FY 2019 is for usage over 8ccfs (to promote conservation).

### Electric Residential Rate Comparison

Based on 782kWh

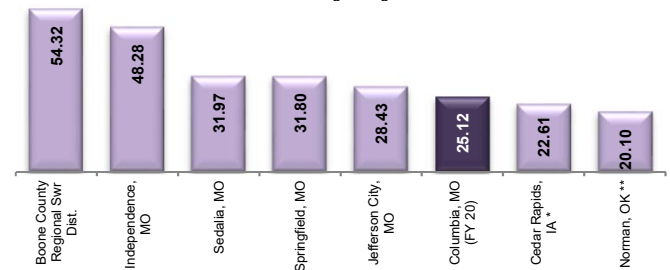
■ Summer ■ Non-Summer



\* Columbia rates do not include a summer discount for load management.

### Sewer Residential Rate Comparison

Based on average usage of 5 ccf



\* First two CCFs are included in the base charge

\*\* Users are billed eighty (80) percent of the average monthly water billed during the previous December, January and February into the sanitary sewer

36 system for treatment www.CoMo.gov

## Financial Impact of the Budget on Citizens (continued) - Other Fee Changes

*All Fee/Rate Changes are effective 10/01/2019 unless otherwise noted*

### Recreation Services

^^Day Camp - per peson (From \$120 to \$125)  
 +Cross Country Individual Registration (\$5-\$100)  
 +Cross Country Team Registration (\$100-\$300)  
 ^Improvement fee per greens(From \$1.25 to \$1.75)  
 #Adult 18-hole weekday (From \$18.00 to \$19.50)  
 ^^Cap improve fee per pass (From \$1.25 to \$1.75)  
 #Senior 18-hole weekday play until 4:00 p.m. (From \$15.00 to \$15.50)  
 #Weekend/holiday Golf(From \$24.00 to \$25.50)  
 #Twilight 18-hole weekday play (From \$15.00 to \$15.50)  
 #Twilight 18-hole weekend and holiday play (From \$20.00 to \$21.50)  
 #Super twilight weekday play (From \$12.00 to \$11.50)  
 #Super twilight weekend and holiday play (From \$12.00 to \$11.50)  
 #Saturday, Sunday and holiday winter rate (From \$20.00 to \$21.50)  
 #Monday - Friday winter rate (From \$15.00 to \$15.50)  
 #Monday - Friday junior rate (From \$10.00 to \$11.00)  
 #Saturday, Sunday and holiday rate junior (From \$13.00 to \$14.00)  
 #Adult 9-hole weekday play (From \$12.00 to \$11.50)  
 #Senior 9-hole weekday play (From \$10.00 to \$9.50)  
 #Twilight 9-hole weekday play (From \$10.00 to \$9.50)  
 #Winter weekday play (From \$12.00 to \$11.50)  
 #Adult pass any day play (From \$1,361.00 to \$1,356.00)  
 ^^Recreation facility use charge per pass (From \$47.00 to \$52.50)  
 ^^Capital improvement fee per pass (From \$78.00 to \$87.50)  
 #Golf any day play Adult (From \$797.00 to \$810.00)  
 ^^Recreation facility use charge per pass (From \$29.00 to \$26.25)  
 ^^Capital improvement fee per pass (From \$48.00 to \$43.75)  
 #Young adult any day play ( From \$638.00 to \$634.00)  
 ^^Recreation facility use charge per pass (From \$23.00 to \$26.25)  
 ^^Capital improvement fee per pass (From \$38.00 to \$43.75)  
 #Junior any day play (From \$275.00 to \$400.00)  
 ^^Recreation facility use charge per pass (From \$19.00 to \$15.00)  
 ^^Capital improvement fee per pass (From \$29.00 to \$25.00)  
 + *New fee being established*  
 ++ *Fees haven't increased since 2005*  
 ~ *Fees increased in FY 2011*  
 ~~ *Fees increased in FY 2012*  
 @ *Fees increased in FY 2013*  
 ^ *Fees increased in FY 2014*  
 \* *Fees increased in FY 2015*  
 ^^ *Fees increased in FY 2016*  
 # *Fees increased in FY 2017*  
 % *Fees increased in FY 2018*  
 \*\* *Fees eliminated*  
 ☒ *City of Columbia, Missouri*

### Recreation Services (continued)

#Golf JR Limited play (May 1- August 31) (From \$171.25 to \$200.00)  
 ^^Recreation facility use charge per pass (From 11.50 to \$7.50)  
 ^^Capital improvement fee per pass (From \$17.25 to \$12.50)  
 #Senior pass any day play (From 638.00 to \$634.00)  
 ^^Recreation facility use charge per pass (From \$23.00 to \$26.25)  
 ^^Capital improvement fee per pass (From \$38.00 to \$43.75)  
 #Senior couple any day play (From \$1,019 to \$1,057.00)  
 ^^Recreation facility use charge per pass (From \$38.00 to \$52.50)  
 ^^Capital improvement fee per pass (From \$62.00 to \$87.50)  
 ^^Golf cart 9 Hole Per Person (From \$6.70 to \$7.70)  
 ^^18 Hole Golf Cart Rental (From \$13.40 to \$15.40)  
 #Daily Trail Fee for Private Carts (From \$13.40 to \$15.40)  
 ^^Private cart storage activity fee (From \$316.80 to \$336.80)  
 ^^Season Trail Fee for Private Cart (From \$516.80 to \$587.80)  
 ^^Albert-Oakland Family Aquatic Center children (2 - 15) (From \$2.75 to \$3.00)  
 ^^Albert-Oakland Family Aquatic Center children (2 - 15) group rate (From \$2.00 to \$2.25)  
 ^^Albert-Oakland Family Aquatic Center adults (16 and over) (From \$4.00 to \$4.25)  
 ^^Albert-Oakland Family Aquatic Center adults (16 and over) group rate (From \$3.00 to \$3.25)  
 ^^After 5:00 p.m. Child pass book (From \$41.25 to \$45.00)  
 ^^After 5:00 p.m. adult pass book (From \$60.00 to \$63.75)  
 ^^Lake of the Woods; Little Mates Cove children (2 - 15)(From \$1.75 to \$2.00)  
 ^^Lake of the Woods; Little Mates Cove children (2 - 15) group rate \*(From \$1.35 to \$1.50)  
 ^^Lake of the Woods; Little Mates Cove Adults (16 and over) (From \$3.00 to \$3.25)  
 ^^Lake of the Woods; Little Mates Cove child pass book (From \$26.25 to \$30.00)  
 ^^Lake of the Woods; Little Mates Cove adult pass book (From \$45.00 to \$48.75)  
 ^^Douglass Family Aquatic Center Adults (16 and over) (From \$1.25 to \$1.50)  
 ^^Douglass Family Aquatic Center swim lessons (infant, toddler, parent-assisted preschool) (From \$41.20 to \$45.20)  
 ^^Douglass Family Aquatic Center swim lessons (Levels 1-7) (From \$45.30 to \$49.30)  
 ++Douglas Family Aquatic Center aquatic exercise (Drop in rate) (From \$3-\$4 to \$5-\$10)  
 ++Douglas Family Aquatic Center aquatic exercise (10-pass rate) (From \$27.50-\$40.00 to \$35.00-\$60.00)  
 ~Hillcrest Community Center (HCC) single activity fee (From \$20.00 to \$25.00)  
 ^^Medium shelter reservation (From \$40.00 to \$45.00)  
 ^^Large shelter reservation (From \$50.00 to \$55.00)  
 ^^Double booking medium shelter full day (From \$55.00 to \$60.00)

## Financial Impact of the Budget on Citizens (continued) - Other Fee Changes

### Recreation Services (continued)

^^Double booking medium shelter partial day (From \$40.00 to \$45.00)

^^Double booking large shelter full day (From \$65.00 to \$70.00)

^^Double booking large shelter partial day (From \$50.00 to \$55.00)

^^Riechmann Pavilion Friday and Sunday full day (From \$595.00 to \$585.00)

^^Riechmann Pavilion Friday half day (From \$220.00 to \$230.00)

^^Riechmann Pavilion Saturday/Holiday full day (From \$595.00 to \$650.00)

^^Riechmann Pavilion weekend wedding 11/1-3/31 (From \$1,430.00 to \$1,470.00)

^^Riechmann Pavilion weekend wedding 4/1-10/31 (From \$1,550.00 to \$1,590.00)

^^Riechmann Pavilion weekend wedding special 4/1-10/31 during camp (From \$1,290.00 to \$1,325.00)

+Philips Pavilion weekday 1/2 day rental (\$840.00)

+Philips Pavilion weekday 8 a.m to 4 p.m (\$1,080)

+Philips Pavilion Friday and Sunday full day (\$1,460.00)

+Philips Pavilion Saturday/Holiday full day (\$1,620.00)

+Philips Pavilion weekend wedding 11/1-3/31 (\$3,670.00)

+Philips Pavilion weekend wedding 4/1-10/31 (\$3,960.00)

+Clary-Shy outdoor pavilion weekday 1/2 day (\$185.00)

+Clary-Shy outdoor pavilion weekday full day (\$280.00)

+Clary-Shy Friday and Sunday 1/2 day (\$185.00)

+Clary-Shy Friday and Sunday full day (\$280.00)

+Clary-Shy Saturday 4p-11p (\$230.00)

+Waters House (\$22-\$32)

Garden plots (From \$30.00 to \$36.00)

+Soccer/Football/Lacrosse and Rugby fields - Per Field without lights (\$16.00)

+Soccer/Football/Lacrosse and Rugby fields - Per Field with lights (\$22.00)

+Soccer 1-6/Football/Lacrosse and Rugby fields - Per Field per game (\$54.00)

+Soccer 1-6/Football/Lacrosse and Rugby fields - Per Field per field (\$122.00)

+Fields with or without lights and irrigated per game (\$40.00)

+Fields with or without lights and irrigated per field (\$92.00)

+Gans Creek Dedicated Course Fee/Athlete Pavilion (1,300.00)

+Gans Creek Dedicated Course Fee/Athlete Pavilion and Indoor Pavilion (\$1,500.00)

+Gans Creek Fee Per Participant in Each Range 0-100 (\$2.40)

+Gans Creek Fee Per Participant in Each Range 101-200 (\$2.04)

+ New fee being established

++ Fees haven't increased since 2005

~ Fees increased in FY 2011

~~ Fees increased in FY 2012

@ Fees increased in FY 2013

^ Fees increased in FY 2014

\* Fees increased in FY 2015

^^ Fees increased in FY 2016

# Fees increased in FY 2017

% Fees increased in FY 2018

\*\* Fees eliminated

### Recreation Services (continued)

+Gans Creek Fee Per Participant in Each Range 201-300 (\$1.80)

+Gans Creek Fee Per Participant in Each Range 301-400 (\$1.56)

+Gans Creek Fee Per Participant in Each Range 401-500 (\$1.56)

+Gans Creek Fee Per Participant in Each Range >500 (\$1.00)

+Gans Creek Porta Pot Traditional Per Unit Fee (\$60.00)

+Gans Creek Porta Pot Handicapped Per Unit Fee (70.00)

+Gans Creek non food vender fee (\$50.00)

+Gans Creek gate fee - minimum (\$100.00)

+Gans Creek non-refundable reservation deposit (\$300.00)

ARC sport participation fee (From \$15.00 to \$17.50)

### Health and Human Services

~Boarding fee (From \$15.00/day to \$20.00/day)

~Impoundment Fee (From \$25.00 to \$35.00)

~Dangerous & aggressive animal permit (From \$275.00 to \$300.00)

~Microchipping (From \$10.00 to \$15.00 plus cost of chip)

~Spay or neuter fee (From \$75.00 to \$100.00)

#Food establishment inspection Annual Gross Receipts less than \$250,000 (From \$205.00 to \$220.00)

#Food establishment inspection Annual Gross Receipts of \$250,000-\$750,000 (From \$285.00 to \$305.00)

#Food establishment inspection Annual Gross Receipts more than \$750,000 (From \$530.00 to \$570.00)

#Temporary food event 1-3 days (From \$35.00 to \$40.00)

#Temporary food event 4-14 days (From \$65.00 to \$70.00)

#Food plan review fee facilities classified low risk (From \$130.00 to \$140.00)

#Food plan review fee facilities classified medium risk (From \$200.00 to \$215.00)

#Food plan review fee facilities classified high risk (From \$400.00 to \$430.00)

## Impact of the Budget on our City Workforce

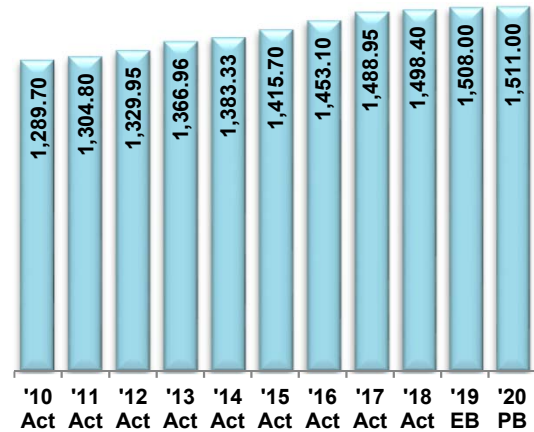
### Employee Pay Package Changes:

- Adopt pay ranges recommended by Paypoint HR.
- Move classifications to new pay grades recommended by Paypoint HR.
- Provide a move to new minimum adjustment for any employee paid below the new minimum for their classification.
- Implement an Incremental move to midpoint adjustment based on time in classification to address the significant turnover experienced in the 1-5 year tenure group:
  - Increase to 40% of the difference between the new midpoint and the pay band minimum for 3 years time in classification as of March 1, 2019
  - Increase to 70% of the difference between the new midpoint and the pay band minimum for 4 years time in classification as of March 1, 2019
  - Increase to the new midpoint for 5 years in classification as of March 1, 2019
  - In order to receive an incremental move to midpoint adjustment, employees must have a minimum evaluation score: FY 2018 and FY 2019 evaluation scores will be reviewed. At least one score of 2.0 or higher in those two years is required to receive an incremental move to midpoint.
- One time-in-classification adjustment to address pay compression for employees with more than 5 years in their current classification as of March 1, 2019. Employees will receive 0.5% increase per year in classification above 5 years.
  - Example: 6 years = 0.5% increase
  - Example: 7 years = 1.0% increase
  - Example: 8 years = 1.5% increase
  - In order to receive the time-in classification adjustment, employees must have a minimum evaluation score: FY 2018 and FY 2019 evaluation scores will be reviewed. At least one score of 2.0 or higher in those two years is required to receive time-in-classification adjustment.
- Across-the-board increase of 0.5% (0.25% ATB increase for CPOA represented employees).
- Pay grade maximum will increase by the across-the-board percentage.
- No employee may receive an increase that exceeds the maximum for their pay range.
- Sick leave buy back payments will be reduced for 50% to 25% of pay for all eligible hours sold back by employees in positions represented by the Columbia Police Officers' Association (CPOA).
- An adjustment for supervisors to ensure all supervisors make 1% above the highest paid employee they supervise after the above mentioned pay package elements have been applied.
- \$0.50 per hour add pay for designated positions in the Street Division required to obtain a CDL hazmat endorsement.

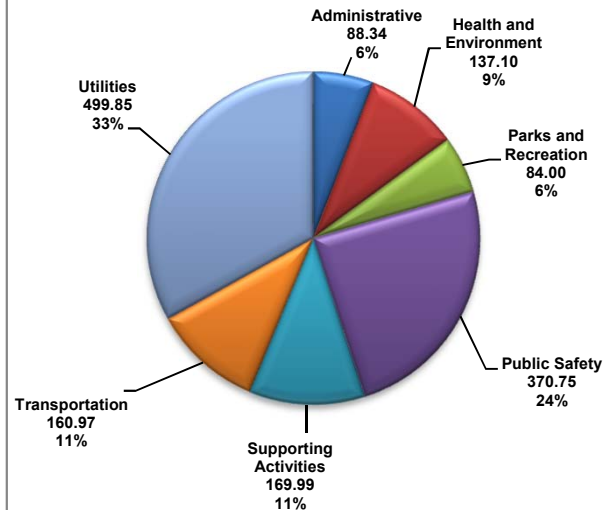
### Classification and Compensation Plan Implementation:

- As negotiated by CPOA, a starting pay rate of \$33.145 per hour will be established for police sergeants to ensure they make \$0.01 per hour above the maximum pay rate for police officers.
- Consolidated Equipment Operator and Sr. Equipment Operator into a CDL Operator and establish a minimum starting pay of \$16.50 per hour for CDL Operators.
- Consolidated Refuse Collector I & II into a Refuse Collector and establish a minimum starting pay of \$17.00 per hour for Refuse Collectors and the greater of \$18.70 or promotional increase for Sr. Refuse Collectors.

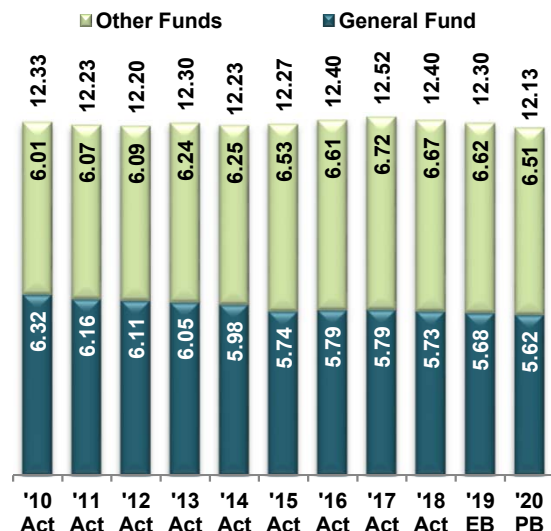
**Total Authorized Positions**



**Total Number of Positions By Functional Group**



**Employees Per Thousand Population**





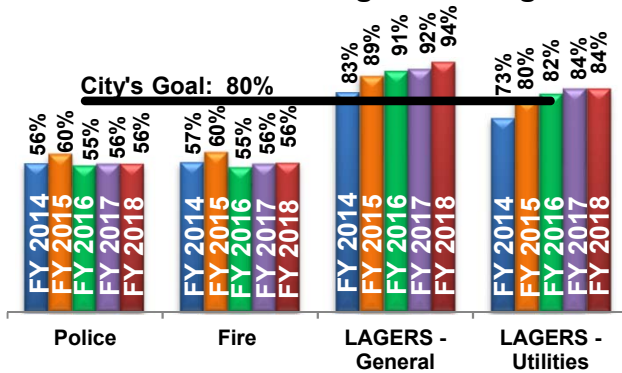
## Impact of the Budget on our City Workforce

### Health/Dental/Voluntary Insurance Options:

- No Increase in health insurance costs.
- No plan design changes to medical plan or prescription plan.
- City will continue to pay the full cost of employee only health insurance premiums in the High Deductible Health Plan (HDHP). Deductible amount in the HDHP will increase in 2020 (\$2,800/\$5,600) per IRS regulations. Out of pocket maximums will not increase in 2020.
- City contributions to Health Savings Accounts (HSAs) under the HDHP will remain at \$125/month for employee only coverage, and \$250/month for family coverage.
- All employees continue to pay a portion of their health insurance premiums for the \$750 and \$1,500 deductible plans. Employees can save in premiums by moving to the \$1,500 co-pay plan or the HDHP.
- Pre-65 retiree health premium rates will not increase in FY 2020.
- Post-65 retiree health premium rates are expected to reflect a general premium increase under the fully insured plan

### Pension Rates

#### Pension Funding Percentages



*In FY 2015 the City utilized \$5 million of General Fund excess balances to contribute to the Police and Fire pension funds*

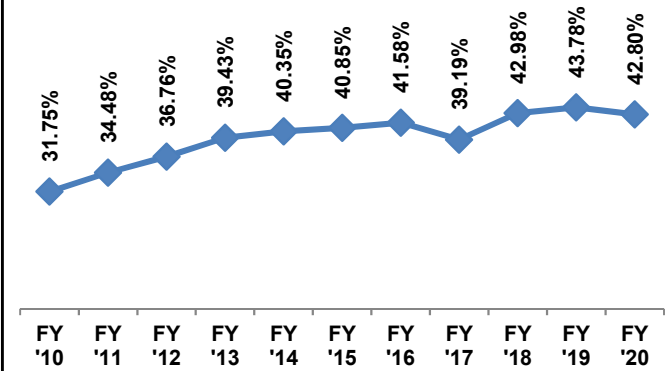
In FY 2013, the City changed many elements of its pension plans to adjust to the recession and unsustainable benefit levels. The chart above shows the progress we have made. The financial industry considers a pension plan healthy if 80% of its liabilities are funded. We've met our goal with LAGERS, the plan in which most City employees are enrolled, but we are still far from the 80% target for Police and Fire plans.

In FY 2015 we used \$5 million in excess General Fund balance to contribute to the Police and Fire plans, and the result was the Police plan increased from 56 percent to 60 percent and the Fire plan increased from 57 percent to 60 percent funded as of the last actuarial valuation; however due to assumption changes Police and Fire funding percentages decreased in FY 2017.

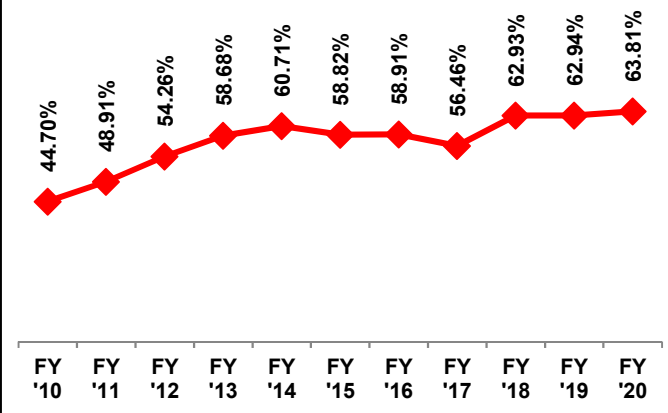
The graphs to the right show the pension rate changes over the past ten years. Police and Fire Pension rates increased significantly and this has hindered the City's ability to add new employees to keep up with population growth and workload increases. The City has also not been able to increase the wages of the existing employees in a way that keeps pace with marketplace wage changes or fully implement our classification plan.

The additional cost to fund employee pensions for FY 2020 is \$736,043.

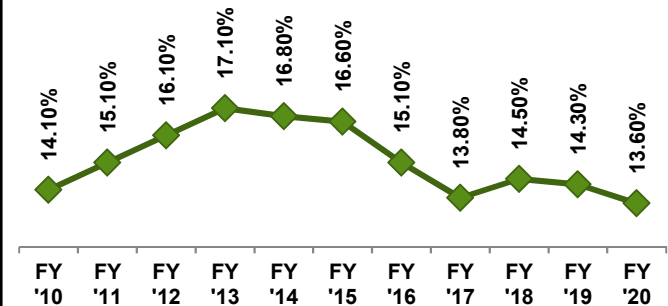
#### Police Pension Rates



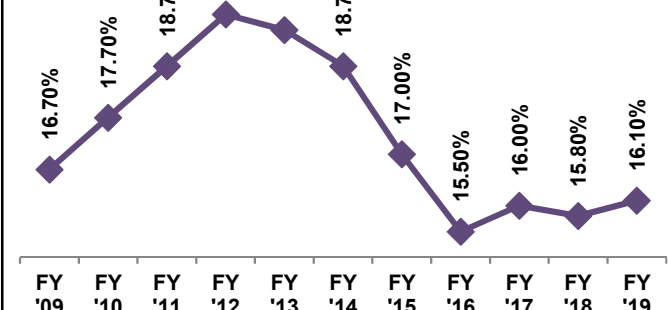
#### Fire Pension Rates



#### LAGERS - General Pension Rates



#### LAGERS - Utility Pension Rates



## Impact of the Budget on our City Workforce (continued)

**Authorized Position Changes** For FY 2020, there is a net increase of 3.00 FTE (14.50 FTE are being added and 11.50 FTE are being deleted). Some positions are being cut in order to fund the pay package while others are being cut in order to fund different new positions. Other new positions are being added to address operational issues, mandates, or for operation of new facilities that will be opening.

Below is a list of position changes by functional group

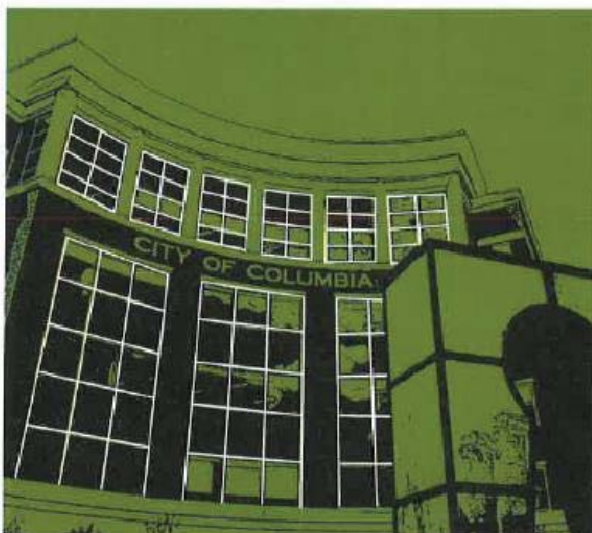
- Administrative (Net Decrease 1.63 FTE):
  - Deleted 1.00 FTE Vacant Pension Administrator and 1.00 FTE Vacant Accounting Supervisor in Finance due to budget cuts
  - Reallocated 0.37 FTE from other budgets
- Health and Environment (Net Increase 0.50 FTE)
  - Added 1.00 FTE Environmental Public Health Specialist to address 160% increase in the number of facilities requiring inspections since 2012 (partially offset by increased fees)
  - Added 0.50 FTE Tobacco Education and Enforcement Officer to coordinate enforcement for the newly-established tobacco retail licensing program
  - Deleted 1.00 FTE vacant Nurse Practitioner due to budget cuts
- Parks and Recreation (Net Increase 2.00 FTE)
  - Added 1.00 FTE Recreation Specialist and 1.00 FTE Custodian for new sports facilities and rental facilities
- Public Safety (Net Increase 3.00 FTE)
  - Added 1.00 FTE Custodian and 2.00 FTE Community Service Aides for the new Molly Thomas-Bowden Neighborhood Policing Center in the north part of the city scheduled to open in late FY 2020.
- Supporting Activity Depts (Net Decrease 4.05 FTE)
  - Fleet: Deleted 1.00 FTE vacant Stores Clerk and 1.00 FTE vacant Fleet Operations Supt. due to budget cuts
  - Information Technology: Deleted 1.00 FTE Engineering Tech and added 1.00 FTE Physical Security and Network Technician
  - Community Relations: Deleted 1.50 FTE due to budget cuts which include closing the Print Shop operation. The 1.00 FTE position was not vacant.
  - Reallocated 0.55 FTE to other budgets
- Transportation (Net Increase 1.98 FTE)
  - Transit: Deleted 1.00 FTE vacant Bus Supervisor and added 1.00 FTE ASA due to a need to move Bus Dispatchers to the other side of the building to be able to monitor buses coming and going from the Wabash station
  - Parking: Added 1.00 FTE Maintenance Assistant and 1.00 FTE Sr Utility Maintenance Mechanic to provide 24 hour coverage of the new parking garage gate arm system
  - Reallocated 0.02 FTE to other budgets
- Utility Departments (Net Increase 1.20 FTE)
  - Water: Added 2.00 FTE Water Distribution Operators to ensure DNR requirements are met in the fire hydrant program and valve operation programs, and added 1.00 FTE ASA position to the Water Plant as it is becoming increasingly difficult to cover with temporary help.
  - Sewer: Deleted 1.00 FTE vacant Engineering Tech, 1.00 FTE vacant Sr. Equipment Operator, and 1.00 FTE vacant Sr ASA due to budget cuts
  - Solid Waste: Added 1.00 FTE Solid Waste Supervisor II position to address span of control issues.
  - Reallocated 0.20 FTE positions from other budgets

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# Strategic Plan 2016-2019

## City of Columbia, Missouri



October, 2015



## CITY OF COLUMBIA

### Vision

Columbia is the best place for everyone to live, work, learn and play.

### Mission

To serve the public through democratic, transparent and efficient government.

### Core Values

- Service:** We exist to provide the best possible service to all.
- Communication:** We listen and respond with clear, compassionate and timely communication.
- Continuous Improvement:** We value excellence through planning, learning and innovative practices.
- Integrity:** Our employees are ethical, fair, honest and responsible.
- Teamwork:** We achieve results by valuing diversity and partnerships within our own organization and the community.
- Stewardship:** We are responsible with the resources the community entrusts to us.

### Core Competencies

- Full-service City
- Excellent customer service
- Opportunities for citizen involvement
- Strong financial management

We created the City's very first strategic plan in 2012 and, over the next three years, achieved solid success in five of seven priorities: customer-focused government; economic development; financial health; infrastructure; and workforce. Improvements in those areas are now part of our City culture. We held even in health, safety and well-being, lost ground in development and will dig deeper to learn what's essential for success.

This 2016 – 2019 strategic plan is dedicated to making Columbia the best place for *everyone* to live, work, learn and play. It's based on trends observed in the community, an assessment of external threats and opportunities and review of internal strengths and weaknesses. It represents the City's effort toward the common cause of making Columbia a place where all families cannot only live...*but thrive*.

### **What we've observed: Columbia, a Tale of Two Cities**

With its vitality and high quality of life, Columbia continues to attract new residents and new investment. Because our local economy is mainly powered by education, health and insurance, we did not experience the type of suffering that some cities endured during the last recession.

There is, however, another story running beneath the economic recovery. At its peak in 2009 and 2010, Columbia's unemployment rate was about 6.5%, three points lower than the US rate. Looking more closely, the pain was not equally shared. In 2009, the white unemployment rate was 5.3%, and it improved to 4.4% in 2013. The 2009 black unemployment rate was 14.1% and is higher now—post-recession—at 15.7%. We're also seeing increased poverty, decreased per capita income and a growing gap between skills our employers need and skills our residents possess.

This imbalance is one of the greatest challenges we face in Columbia, our nation and across the globe. We prefer a community where everyone, including City employees, can thrive. We can't ignore this gap as long as there's something we can do to open economic and social opportunities, strengthen and secure neighborhoods and support our citizens with excellent service.

### **2016 – 2019 Strategic Priorities and Questions**

1. Economy: Jobs that support families - How do we create more living wage jobs?
2. Social Equity: Improving the odds for success - How can we strengthen our community so all individuals thrive?
3. Public Safety: Safe wherever you live, work, learn and play - How can we improve citizen satisfaction with public safety?
4. Infrastructure: Connecting the community - How can we build the future today?
5. Operational Excellence: High-level service from engaged employees - How can we improve workforce performance, engagement and satisfaction?

### **Opportunities, Strengths and Core Competencies**

Several factors will help move these priorities forward. Worldwide attention...from the news media, religious leaders, researchers, elected and appointed officials and public, private and not-for-profit organizations...is focused on the uneven recovery from the economic recession. That opens the door to community partnerships. Columbia's local economy is strong enough to create more jobs throughout all sectors. Because of our core competencies, City staff is uniquely qualified to make a difference through the work they do, the integrity with which they manage tax dollars and their relationships with citizens.

### Threats and Weaknesses

Other conditions will challenge our ability to succeed. Unless we can stop revenue losses associated with untaxed online purchases, the gap between community needs and available sales tax resources will grow and hurt our ability to serve all citizens. Without proper funding, infrastructure imbalances will worsen, potentially hurting neighborhoods, businesses and institutions. The City's own pay structure may be affecting our employees' ability to thrive and provide for their families. We send a mixed message if we don't address their concerns while we're encouraging the rest of the community to pay a living wage.

In the private sector, something is "strategic" if it provides a competitive edge. We believe that applies here. These strategic priorities were selected because they are the right things to do. If done well, Columbia will have an edge. People will aspire to live here because it truly is the best place to live, work, learn and play.

Mike Matthes  
City Manager

(R147-15 Amended and adopted as amended by City Council, on September 8, 2015)

## Strategic Priority: Economy...Jobs that Support Families

**Strategic Question:** How do we create more living wage jobs?

### Outcome Objectives and Actions

1. Establish a baseline of current living wage jobs, and increase the number of living wage jobs until baseline is established (number currently undetermined).
  - Attract new businesses and expand existing businesses that pay a living wage
  - Expand air service and build a new terminal
  - Align REDI incubator program with strategic plan
  - Make the city friendlier to disadvantaged business enterprises
2. Reduce the median wage gap between white and minority households in Columbia by 5% in three years.
  - Financial literacy training (household budgeting) available for all City employees
  - Explore living wage strategies
  - Increase City workforce jobs that pay a living wage
3. Reduce the skills gap in the labor market by 10% in three years.
  - Certified “work ready” community created
  - Create a larger pool of trained workforce by partnering and/or funding programs such as Project Lead the Way, Job Point, C.A.R.E. and Cradle to Career
  - Increase number of under-represented groups in City STARS and LADDERS training
4. Further develop the City’s M/WBE program, including implementation of new city software to track M/WBE outcomes
5. Increase labor pool with the necessary skills for current and upcoming job openings
  - Supplement existing Job Fair (Fall 2018) with a career exploration component that includes Boone County School Districts and CPS

### Performance Measures

- Personal income per capita, by race
- Living Wage Calculator from Economic Policy Institute
- Annual median household income, by race
- Poverty rate, by race
- Child and family poverty rate
- Percentage of City jobs with living wages
- Labor, supply and demand graphs or measurements
- Qualified candidate graphs
- Four-year high school graduation rate
- Kindergarten readiness programs
- Develop tracking for minorities in City STARS and LADDERS program
- Employment data over time

- Incubator clients, by race
- Map actual gigabyte availability over time
- Track economic mobility of youth to target resources utilizing existing Boone Impact Group (Heart of Missouri United Way, City of Columbia, Boone County) via Boone Indicators Dashboard
- Track M/WBE outcomes through new city software

## Strategic Priority: Social Equity...Improving the Odds for Success

**Strategic Question:** How can we strengthen our community so all individuals thrive?

### Outcome Objectives and Actions

1. Strengthen three low-to-moderate income neighborhoods by increasing neighborhood activities.
  - Identify criteria for selecting three neighborhoods
  - Conduct neighborhood needs assessment using surveys and focus groups
  - Develop plan to work with neighborhoods based on needs and interests
  - Based on neighborhood needs, increase the number of existing neighborhood building programs in areas
  - Based on neighborhood needs, work with community partners to explore possible use of violence interruption programs
2. Strengthen three low-to-moderate income neighborhoods by increasing healthy eating and active living.
  - Identify criteria for selecting three neighborhoods
  - Conduct neighborhood needs assessment using surveys and focus groups
  - Develop plan to address neighborhoods' needs for healthy eating and active living
  - Based on neighborhood needs, identify and coordinate with key partners (faith community, neighborhood associations, businesses, etc.)
  - Review and revise plan annually to be consistent with changing community needs
3. Strengthen three low-to-moderate income neighborhoods by increasing access to health care.\*
  - Identify criteria for selecting three neighborhoods
  - Conduct neighborhood needs assessment using surveys and focus groups
  - Develop plan to address neighborhood needs related to access to health care
  - Coordinate with key partners to reduce barriers to access to health care
  - Review and revise plan annually to be consistent with changing community needs

\*Input from residents show a low need for this objective. Grant that funded staff to do this work ended although efforts to connect pregnant women with healthcare coverage will continue.
4. Strengthen three low-to-moderate income neighborhoods by increasing participation in outdoor and cultural activities.
  - Identify criteria for selecting three neighborhoods
  - Establish baseline and pre/post-evaluation tool; increase participation in neighborhoods
5. Help 50 low-to-moderate income, first-time home buyers achieve home ownership.
  - Increase funding for Home Buyer's programs
  - Increase awareness of program



### Strategic Priority: Improving the Odds for Success (cont.)

6. Increase the stock of affordable energy-efficient, universal design homes in Columbia.
  - Increase funding for current program
  - Add 12 homes by redeveloping vacant lots
  - Inventory housing stock and acquire funds to purchase identified properties
  - Create more lots for redevelopment by purchasing and demolishing three vacant or dilapidated properties
  - Explore policies to create incentives for building affordable homes that are energy efficient and feature universal design
7. Reduce carbon footprint, with emphasis on reducing residential energy consumption: policy development will be part of climate action to adaptation process.
  - Increase participation in home energy efficiency programs
  - Create cost share programs for energy efficiency in rental properties
  - Explore policies to increase energy efficiency in housing units
  - Help eligible City employees participate in energy efficiency programs
8. Integrate Municipal Court community docket as we work with families in the strategic neighborhoods.
9. Integrate recreational and cultural activities in the neighborhoods.
10. Complete the transition of facilitating and managing neighborhood meetings to neighborhood leaders.

### Performance Measures

- Create measurement tool to develop a baseline of existing levels of neighborhood services
- Activities include: neighborhood associations; Neighborhood Watch groups; neighborhood clean-ups; citizen-driven code enforcement and compliance activities; neighborhood social activities; community gardens; neighborhood-based health living activities, like walking groups
- Create measurement tool to develop a baseline of existing neighborhood levels of access to healthy eating and active living opportunities
- Create measurement tool to develop a baseline level of residents who have limited access to health care
- Create measurement tool to develop a baseline of existing neighborhood levels of participation in outdoor and cultural activities
- Number of minority and low-to-moderate income persons participating in selected Parks and Recreation and Office of Cultural Affairs programs
- Number of low-to-moderate income, first-time home buyers
- Number of affordable housing units
- Number vacant/dilapidated homes acquired and redeveloped
- Emissions inventory
- Number of participants in energy efficiency programs
- Residential energy consumption per capita

## Strategic Priority: Public Safety...Safe Wherever you Live, Work, Learn and Play

**Strategic Question:** How can we improve citizen satisfaction with public safety?

### Outcome Objectives and Actions

1. Increase citizen satisfaction with overall quality of police services by 6% by 2019.
  - Achieve CALEA accreditation
  - Conduct optimization study and seek innovative methods to decrease officer workload and increase officer discretionary time in order to implement and support geographic-based community policing plan
  - Implement needs assessment recommendations to construct police facilities in geographically strategic areas to decrease response times and increase opportunities for more frequent, positive interactions between officers and the community they serve
  - Seek sales tax ballot initiative to increase staffing by 70 officers within three years to fully implement geographic-based community policing programs
2. Increase citizen perception of safety by 6% by 2019.
  - Continue positive, proactive communications between the community and the Police Department via social media
  - Conduct “crime trends” press conferences and regularly scheduled media Q&A sessions
  - Target “hot spot” areas by analyzing potential changes to physical or other environments that may improve crime rates, crime prevention and feelings of safety
3. Increase the coverage area in order to decrease the percentage of calls outside the four-minute travel time for the Fire Department by 6% by 2019.
  - Evaluate and implement recommendations to construct fire facilities in geographically strategic locations in order to reduce travel time
  - Explore non-traditional methods to expand service coverage area and decrease travel time
  - Seek sales tax ballot to increase firefighter staffing by 30 within the next three years
4. Encourage and facilitate more COU/Patrol collaboration; deploy a program to bring these two units together and share skills. Develop a COU/Patrol ride along/work together day on all squad days.
5. Increase citizen interaction with the police. Suggested methods include: Radio show on Facebook live, podcast or other unknown methods. Provide these on a regular basis by targeting younger people. Travel to the locations where people congregate; Douglass Park, etc. Choose topics that are relevant; i.e., gun violence, robbery, etc.

### Performance Measures

- Citizen satisfaction – annual citizen survey
- Citizen perception of safety – annual citizen survey
- Percentage of incidents that occur in areas outside four-minute travel time, according to Fire Department data

## Strategic Priority: Infrastructure...Connecting the Community

**Strategic Question:** How can we build the future today?

### Outcome Objectives and Actions

1. Improve transit ridership through focus of resources on key geographic areas.
  - Evaluate and implement recommendations from transit consultant
  - Partner with Social Equity and Public Safety strategy teams to identify three key areas
2. Improve roadway corridor by implementing a complete streets policy within identified neighborhoods.
  - Partner with Social Equity and Public Safety strategy teams to identify three key areas
3. Maintain current rate of acres of natural areas with diverse habitats per 1,000 persons.
  - Use land acquisition matrix that prioritizes and evaluates diverse habitats
    - Work with City staff, landowners and developers to identify potential natural areas
4. Increase public engagement on infrastructure needs and projects in the neighborhoods.
  - Host interested parties meetings, attend community meetings, etc. to seek input on the following infrastructure projects:
    - Transit consultant recommendations
    - Whitegate Park
    - Hinkson Trail to Clark Lane design/construction
    - Further define locations for needs including: traffic calming, lighting and sidewalks

### Performance Measures

- Ridership per vehicle miles traveled
- Number of roadways with increased road condition index ratings
- Reduction of sidewalk gaps, increase in number of crosswalks and ADA-compliant ramps
- Increased accessibility to transit
- Lower incidence of storm water complaints and work toward elimination of sewer back-ups
- Percentage increase in natural area within the City of Columbia
- Comparative research showing diverse habitat preservation

## **Strategic Priority: Operational Excellence...High-Level Service from Engaged Employees**

**Strategic Question:** How can we improve workforce performance, engagement and satisfaction?

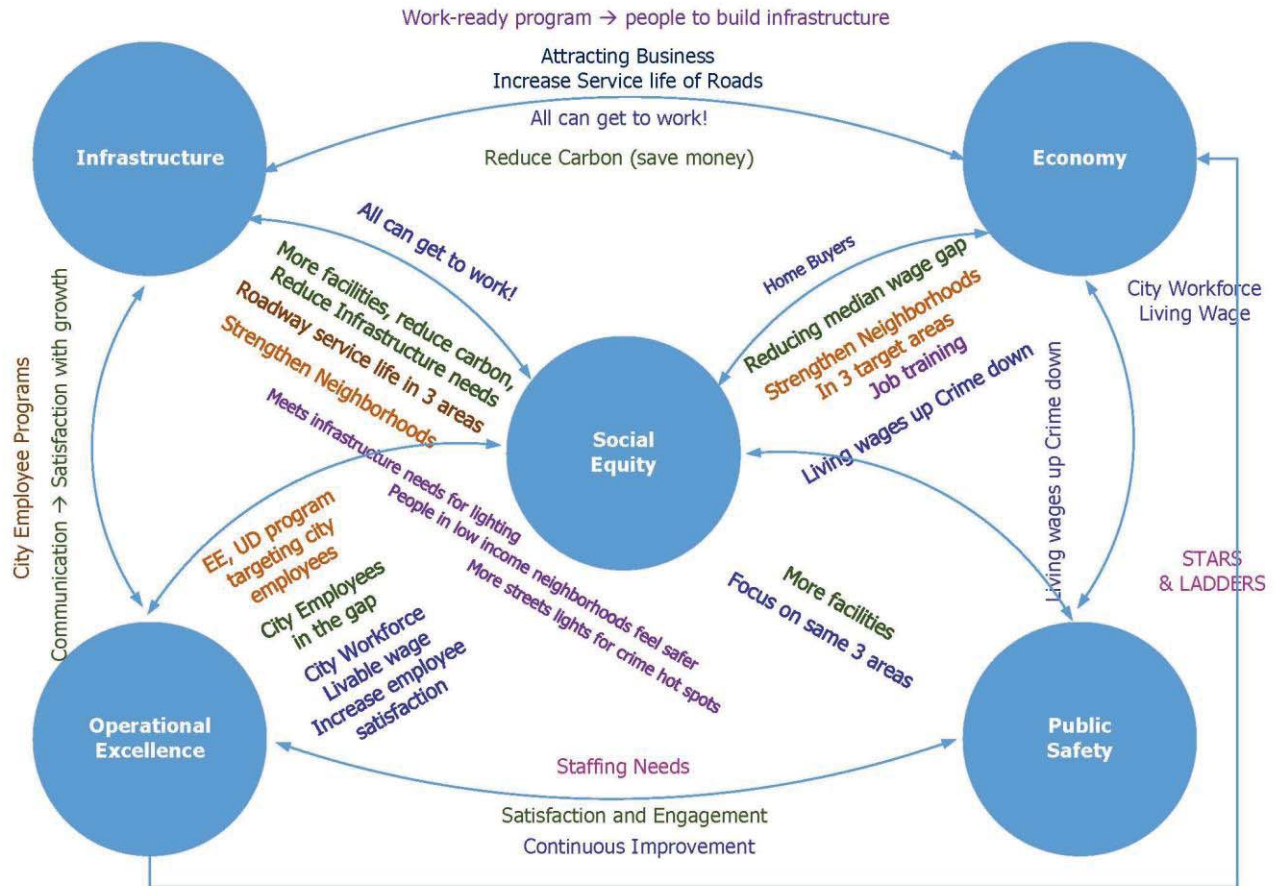
### **Outcome Objectives and Actions**

1. Increase the City of Columbia's ability to recognize and address bias in its operations.
  - Create a process by which we evaluate internal processes, practices and policies for systemic and racial biases that contribute to inequity
  - Develop a plan to evaluate proposed policies that considers the needs of both dominant and minority groups
  - Implement an inclusion and diversity training program as a professional development priority
2. Increase City employee engagement and satisfaction by 3%
  - Create an employee engagement and satisfaction strategy
  - Create City employee satisfaction survey
  - Analyze and act on employee engagement and satisfaction surveys
  - Compensation Philosophy implementation
  - Continue Employee Reward and Recognition Program
3. Develop a baseline of Continuous Improvement (CI) opportunities in 2016.
  - Define and quantify CI opportunities
  - Create CI metrics
  - Adopt City-wide process improvement system
  - Integrate CI opportunities into performance evaluation and goals
4. Increase percentage of citizens who know who to contact for City services by 6% by 2019.
  - Public launch of Contact Center telephone number by 2018
  - City communication plan for internal and external audiences
5. Accredite as many departments as possible.

### **Performance Measures**

- Number of staff trained in inclusion and diversity
- City employee survey results
- Continuous Improvement metric
- Citizen survey results

## Strategic Connections



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 city of  
**Columbia**

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# STATE OF THE CITY 2019

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May 29, 2019

John Glascock, Interim City Manager

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## Introduction

Good morning. I'm Interim City Manager John Glascock and I'm pleased to present the 2019 State of the City. Thank you for joining us.

- My background is in solving problems one on one and being prepared for the next role. I can tell you getting up and doing a State of the City is foreign to me. So please bear with me as I present what I believe are the City's priorities.
- I am honored the City Council has entrusted me to lead the staff in the role of interim city manager until a permanent city manager is chosen.
- It's been a year of change.
- We are embarking on a new era, one that includes embracing authenticity, openness, honest communication and facing issues head-on.
- **Working together, we can** find community-acceptable solutions to the challenges we face as a City and community.
- Innovation can drive our success and we welcome new and fresh ideas.

## Citizen Survey

Each year we ask you to give us feedback on how you feel we're doing. The citizen survey helps us see what we are doing well and what needs improvement.

- We know that most people are happy with living here -- 79% of respondents were satisfied with the overall quality of life in the City.
- And most people are pleased with what we provide to the community -- 75% were satisfied with the overall quality of services provided by the City.
- However, we know improvements can be made -- the major categories of City services that residents thought were most important for the City to provide were public safety services and the condition of City streets.
- **Working together, we can** address the concerns of our residents and make our community better.

## HR/Compensation of Staff

But to address the major categories brought forth in the citizen survey, we must first take care of our core -- our employees are the most important asset the City has.

- The City of Columbia hired Paypoint HR consultants to review our Classification and Compensation of all the City's employment positions
- Most of the City's compensation, when compared to the market data for certain positions, is below market compensation.
- Employee turnover has been increasing over the past several years.
- Our team members who have dedicated themselves to public service are overworked, underpaid and are often covering more than one job because they are short-staffed.
- When we lose the skills and knowledge of our employees, it's not just an internal issue, the community also sees the impact.
- I have tremendous respect for the work that we perform as a team and **working together, we can** make our employees feel valued again.
- As part of our employee engagement survey process, we have consultants meeting right now with employees to gather their honest input about how we can make things better.
- We will have action plans to make improvements for our staff members.
- At the June 10 Council Budget Work Session, employees are at the top of the agenda to make them a priority and discuss pay equity.



## Public Safety

For at least the past five years on the citizen survey, our residents have ranked public safety as the number one priority.

- It's a new era at the Columbia Police Department -- I chose Interim Chief Geoff Jones to fill the leadership position because I know he understands the importance of open and transparent communications, both with his officers and the community.
- We've talked a lot about community oriented policing over the past several years and Interim Chief Jones and I agree -- community policing is just good policing. It's a philosophy that is lived every day in police work.
- We take transparency seriously! We want to be upfront about things like the Vehicle Stop Report. We have improvements to make, and we are working regularly with community stakeholders to give the community ALL information about their police department.
- **Together, we can** create relationships with police officers and community members that have a foundation of trust and open communication.
- Also, the Columbia Fire Department is in the beginning process of siting two new fire stations: one in the southwest part of the city and one on the eastern side of the city.
- The Columbia Fire Department is newly accredited. This is elite status for fire departments in general, as very few achieve international accreditation.

## Roads

The condition of City streets rose to be the second most important service on the citizen survey last year. Columbia's street infrastructure is critical to the operation of the City.

- The replacement cost of Columbia's 1,375 lane miles of streets is estimated at more than \$575 million.
- Current funding levels are better than historic levels but are still approximately \$2.1 million per year below what is necessary to maintain a high-quality driving surface for all streets.
- MoDOT maintains several main roads through Columbia, and they are also facing funding challenges.
- Even though our road programs are underfunded, we are doing what we can to preserve the life of our streets.
- We assess the condition of our streets and create guides like the Pavement Management Plan to address deteriorating streets in the short term and improve the integrity and life of the streets in the long term.
- Street supervisors are now assigned certain streets, which empowers them and their teams to take ownership of those roads and have more pride in their work.
- In addition to the roads within the City limits, we also need to consider that we rely on being connected. **Together, we can** support the I-70 Missouri River Bridge Project because I-70 is the lifeline to Columbia, and it's how we receive goods and services.

## Current Financial Snapshot of the City

Our community entrusts staff with their tax money to provide services they want and need. I have high standards for fiscal responsibility, and I work to set the example for the rest of our departments to strive for efficiency and stewardship.

- Tax revenues have continually been down or flat, and we still don't have a use tax in place.
- However, our main issue is that the growth of our community is outpacing the revenue we are bringing in.
- To adjust, we are improving our agility so we can react to our budget needs. More information about the financials will be discussed at the June 10 Council Budget Work Session, which is open to the public and I invite all of you to attend.
- We are also being mindful about finding ways to be more efficient. A new internal auditor was hired in February and she has already delivered an audit report to City Council with recommendations for improvement.
- While we work through our financial obstacles, we are encouraged by the fact that we remain the fourth largest city in Missouri and we are the fastest growing.
- Our unemployment rate remains consistently below 3%, and growing businesses like Aurora Organic Dairy and American Outdoor Brands are adding more employment opportunities for our community members paying at or above the Boone County Average Wage.
- **Together, we can** improve our financial conditions and continue growing our community to be economically strong.

## Strategic Plan Update

In our progress forward we look to our vision, mission and core values to guide us.

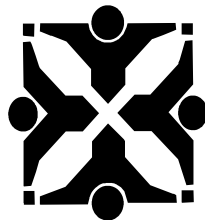
- With those guides in mind, we are making progress towards our next Strategic Plan.
- Team members are currently doing the background work to create a solid foundation for our next planning process.
- Our Strategic Plan should be a dynamic philosophy that is baked into the City staff's DNA, not just a document that we point too. We want to make sure it focuses on our key objectives, which will always include input from the community.
- **Together, we can** create a vision that will guide our staff and community members to a prosperous and inclusive future.

## Closing

In closing, I want to again express my thanks to the City Council for allowing me to provide stability in this interim period. I want to thank the wonderful staff members we have working for the City for embracing my leadership. And I want to thank our community members for making Columbia a place where people want to be. **Working together, we can** ensure that our city truly is a community where everyone has equal opportunities, the very best of City services, and a place where everyone can live, work, learn and play.

# General Information

- How Our Budget is Organized
- City Profile
- Organizational Chart
- Departments
- Fund Structure
- Budget Process
- Assessed Values of Taxable Property
- Fiscal Notes and Policies
- Vision Statements and Goals



*City of Columbia*  
*Columbia, Missouri*

The annual budget is the mechanism used to allocate city resources to departments in order to be able to deliver effective and efficient services to our customers. The budget document is intended to provide information about the city, both financial and operational, from a variety of perspectives and high degree of detail.

**Budget Message** - This is the City Manager's letter to the council and to the citizens which explains the guiding principles that were used to develop the budget, highlights of the significant changes in the budget, and future issues that have been identified and will need to be resolved.

**Budget-In-Brief** - This section follows the City Manager's budget message and provides readers a snapshot view of the various funding sources and uses and highlights the significant changes in the budget document.

**General Information** - This section provides demographics about the City, financial structure of funds and departments, explains the budget process, lists financial policies, and presents the City's vision statements and goals.

**Overall Summaries** - This section contains a wide variety of summary reports. Each of these reports contain information on the last year's actual figures, current year estimates, and projections for the next year. The following types of summaries are found in this section: revenues, expenditures, funding sources and uses, operating statement summaries by fund, five year capital improvement plan summary for general government departments (streets, parks, public safety, etc.) as well as for enterprise departments (water, electric, sewer, transit, airport, etc.), debt summary, authorized personnel summaries, and a General Fund summary.

**Departmental Information** - Within each department, the reader will find all of the key information about that department including a description, objectives, highlights/significant changes, budgets by category, authorized personnel, debt, capital projects, fines, fees and charges the department is authorized to collect, as well as ten year trend information on total revenues, total expenses, net income/(loss), funding equity, cash reserves and targets, and employees per capita.

There are also a number of ten year trend graphs provided. These include the total budgeted expenditures vs. the total capital project expenditures; total employees per capita; revenues, expenses, and net income; and cash reserves versus cash reserve targets.

At the end of each department's budget there is a schedule showing all fees, fines, and service charges associated with that department. This schedule shows the legal authority, the date the fee was last changed, the current year's rate or amount and next year's rate or amount. We have shaded in green those items that are being changed in the next year's budget so they are easy to identify.

**Functional Groups** - The departments and funds are grouped by function in an effort to help readers easily locate and understand the information presented in this document. The following information lists the functional groups and the departmental budgets included in each group.

**Administrative Departments:** These budgets are all funded in the General Fund with the exception of the general government debt and general government capital projects. The departments funded within the General Fund include City Council, City Clerk, City Manager, Finance, Human Resources, Law, City General and Public Works Administration. A portion of the costs of these operations is recovered from the departments outside of the General Fund in the form of a General and Administrative Fee.

**Health and Environment:** These budgets have a central mission to preserve, protect, and promote our community. The departments included in this functional group include Public Health and Human Services, Economic Development, Cultural Affairs, the Office of Sustainability, Community Development, the Community Development Block Grant, Convention and Visitors Bureau, and the Contributions Fund.

**Parks and Recreation:** These budgets support the parks and recreation activities within the City. The budgets included in this functional group include Parks General Operations, Recreation Services, Parks and Recreation Capital Projects, and the Parks Sales Tax Fund. Most of the information presented is net of the parks sales tax fund so the reader can identify the actual dollars that are available.

**Public Safety:** The budgets included in this functional group include Police, Fire, Public Safety Capital Projects, and Municipal Court.

**Supporting Activities:** These departments provide goods and services to other City departments on a cost-reimbursement basis. The budgets included in this functional group include the Employee Benefit Fund, Self Insurance Fund, Custodial and Building Maintenance Fund, Fleet Operations Fund, Information Technology Fund (IT), Community Relations Fund, and Utility Customer Services Fund.

**Transportation:** These departments and budgets work together to provide a quality transportation system for the City. The budgets included in this functional group include Public Works Engineering, Non-Motorized Grant, Streets and Sidewalks, Parking Enforcement, Transit, Airport, Parking, Railroad, Transload, as well as the following special revenue funds that are transferred into those budgets which include the Capital Improvement Sales Tax Fund, Transportation Sales Tax Fund, Public Improvement Fund and the Stadium TDD Fund. This document provides totals for transportation that are net of the tax funds so readers can identify the actual cash amounts that are available for this function.

**Utilities:** The budgets included in this functional group include Water, Electric, Sewer, Solid Waste, Mid-Missouri Solid Waste District and Storm Water.

**Appendix** - contains the Glossary

## City of Columbia Profile

### History of Columbia:

Osage and Missouri Indians roamed parts of Missouri prior to Lewis and Clark's expedition which took place in the early 1800's. The settlement currently named Columbia was called Smithton. However, due to a lack of water supply, the founders moved the settlement east across the Flat Branch and renamed it Columbia in 1821. The City of Columbia was incorporated in 1826, incorporated as a third-class city in 1892, and became a charter city in 1949. Columbia is a growing city and currently takes up 65.20 square miles of land.

### Government:

The City of Columbia has a council/manager form of government. The mayor and 6 council members are elected by the citizens of Columbia and serve for 3 years with staggered terms of service. Since April 2014, the mayor and council members have received stipends. The City Manager reports to the Mayor and is considered the chief administrator. Department heads for all municipal functions report to the City Manager.

### Culture and Recreation:

Columbia has big city entertainment and a great appreciation for all the arts ranging from international opera and ballet companies to contemporary music superstars. For the sports minded person there are many fun activities and ways to keep in shape.

Columbia is a progressive city offering its citizens a wide variety of experiences from fine dining to theater to rides on the trail to exciting sporting events. Columbia offers it all. The City of Columbia works hard to help keep the city as one of the best places to live and raise a family!

It offers a high quality of life for people of all ages and interests, a low cost of living, an excellent education system, outstanding health care facilities, abundant entertainment and employment opportunities, beautiful parks and trails, a clean environment and much more.

### Recreation: (Parks and Recreation 874-7460)

Athletic and Health Clubs.....	26
Athletic Fields (w/ lights & irrigation) .....	26
Community Activity & Recreation Center (ARC).....	1
Number of Pools (Private & Public).....	9
Golf Courses (Municipal).....	2
Golf Courses (College).....	1
Golf Courses (Private).....	5
Disc Golf Course.....	4
Parks (Total Acres 3,405) excluding Rec facilities.....	73
Bowling Alleys.....	1
State Parks.....	4
Roller Rinks.....	0
Roller Hockey Facilities (Outdoor).....	1
Skate Park.....	2
Soccer Fields.....	28
Tennis Courts.....	27
Volleyball Courts.....	13

### Cultural Arts: (Cultural Affairs 874-6386)

Movie Theaters (screens).....	24
Performing Arts Organizations/Companies*.....	25
Visual Art Venues, Museums & Galleries*.....	21
Arts Festivals*.....	14

\*Estimated Numbers

### Community:

For being a relatively small town, Columbia has "Big Town" amenities. There are a variety of local business, several hospitals, numerous radio stations and numerous hotels/motels and restaurants.

### Community Facilities:

Hospitals.....	7
Hotels/Motels.....	35
Hotel/Motel Rooms.....	3,653
Restaurants.....	319
Shopping Centers.....	17
Shopping Malls.....	1

### Education:

Columbia Public Schools have national reputations. They have earned the highest possible rating in Missouri and continue to receive national honors both from the students and teachers alike. The school district graduates one of the highest percentages of Merit Scholars in the country. Columbia also prides itself with having two private colleges and one university from which to receive extended education.

### Public Schools (Number) & Enrollment (Number)

Total Public Schools (31).....	18,654
Elementary Schools (23).....	9,033
Middle Schools (7).....	4,166
Senior High Schools (5).....	5,455
Non-Public Schools (17).....	N/A
Stephens College.....	756
Columbia College (day, evening & ext).....	19,964
Univ. Of Missouri-Columbia.....	29,866

### Libraries:

Number of Libraries .....	4
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*Daniel Boone Regional Library, UMC (Ellis), Columbia College & Stephen's College*

### City Streets: (874-6289)

Paved (Lane miles).....	1,389
Gravel (Lane miles).....	4.1

### City Sewers: (445-9427)

Gravity Sewer lines (miles).....	706.0
City Force Main (miles).....	26.0

### Fire Protection: (874-7391)

Number of Stations.....	9
Total number of employees .....	145
Number FF/Eng./Lieuts./Capts/Bat Chief/Div Chief.....	141
Number of vehicles.....	40
Number of hydrants.....	6,189

### Police Protection: (874-7506)

Number of stations.....	1
Number of sub-stations.....	5
Total number of employees.....	214.00
Number of Sworn Positions.....	164.00
Number of Civilian Positions.....	50.00
Number of vehicles.....	100

## City of Columbia Profile

### Parking: (874-7674)

On-Street Meters.....	1,888
Off-Street Meters.....	60
Permit Spaces (lots/garages).....	2,060
Hourly Garage Spaces.....	459
Reserved Spaces in Lots and Garages.....	94

### Airport: (874-7508)

Airport Facilities.....	1
Airlines: American Airlines & United Airlines.....	2

### Climate:

Annual rainfall is approximately 42.64 inches/year.  
 Annual snowfall is approximately 19.0 inches/year.  
 Warmest month and average (July - 88 degrees)  
 Coolest month and average (January - 21 degrees)

### Utilities:

The City of Columbia is a full-service city that provides a variety of services to the citizens of Columbia.

Electricity .....	874-7380
Water .....	874-7380
Recycling/Refuse Collection .....	874-2489
Sewer .....	874-2489
Storm Water .....	874-2489

### Local Economy:

The cost of living for the City of Columbia is generally 8%-9% below the national average; for the first quarter in 2019 Columbia was at 90.6%. Columbia area has a median household income of \$44,907. According to the following websites reporting these economic conditions.

[http://www.missourieconomy.org/indicators/cost\\_of\\_living/index.stm](http://www.missourieconomy.org/indicators/cost_of_living/index.stm)

[https://www.missourieconomy.org/indicators/income/city\\_medincome.stm](https://www.missourieconomy.org/indicators/income/city_medincome.stm)

### Top 5 Employers in Columbia in 2019

University of Missouri .....	8,310
University Hospital & Clinics .....	4,831
Columbia Public Schools .....	2,530
Veterans United Home Loans.....	1,817
Harry S. Truman Memorial Veteran's Hospital .....	1,602

### Sales Tax:

Sales tax in Columbia is 7.975% in all areas of the City except those located in transportation development districts (TDDs). The tax amount includes the following:

State Sales Tax.....	4.225%
County General Revenue Tax.....	0.500%
County Road Tax.....	0.500%
Boone County Law Enforcement Tax.....	0.125%
City General Revenue Tax.....	1.000%
City Transportation Tax.....	0.500%
City Capital Improvement Tax.....	0.250%
City Parks Sales Tax.....	0.250%
County Community Children's Services Fund.....	0.250%
County E-911 Emergency Sales Tax .....	0.375%

**City's portion of total sales tax rate** **2.000%**

**City Employees (FTE for FY 2019):** **1,508.00**

### Volunteer Programs: (874-7499)

There are many ways and opportunities for citizens to get involved with the community. Columbia has numerous events throughout the year that require hundreds of volunteer hours in order for the events to be successful.

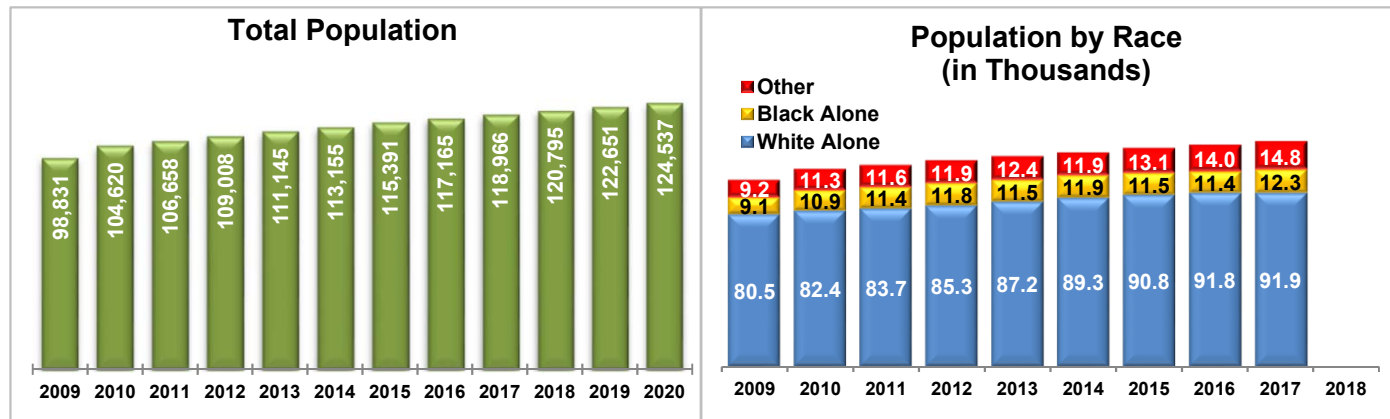
There are several departments within the City of Columbia that rely on the efforts of volunteer staff. In FY 2018, volunteers contributed 39,204 hours at a value of nearly \$968,000.

Principal Tax Payers	Type of Business	Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Union Electric	Utility	33,670,144	1	1.63%
Shelter Insurance	Insurance	16,556,757	2	0.80%
3M Company	Manufacturer	11,986,976	3	0.58%
Hubbell Power Systems	Manufacturer	10,062,662	4	0.49%
TKG Biscayne LLC	Property/Developer	9,778,083	5	0.47%
JDM II SF National (formerly State Farm)	Insurance	7,807,371	6	0.38%
Broadway Crossings II	Property/Developer	7,267,634	7	0.35%
Breckenridge Group	Property/Developer	7,220,000	8	0.35%
The Links	Property/Developer	6,839,287	9	0.33%
Columbia Mall Limited Partnership	Property/Developer	6,816,886	10	0.33%

The principal taxpayer table lists the top 10 tax payers in the Columbia area based on a commercial assessed value of approximately 32% of the estimated actual value of the property. These are only a few of the numerous businesses both large and small, corporate and independently owned that offer an outstanding working environment for anyone interested in moving or relocating to Columbia.



## City of Columbia Profile

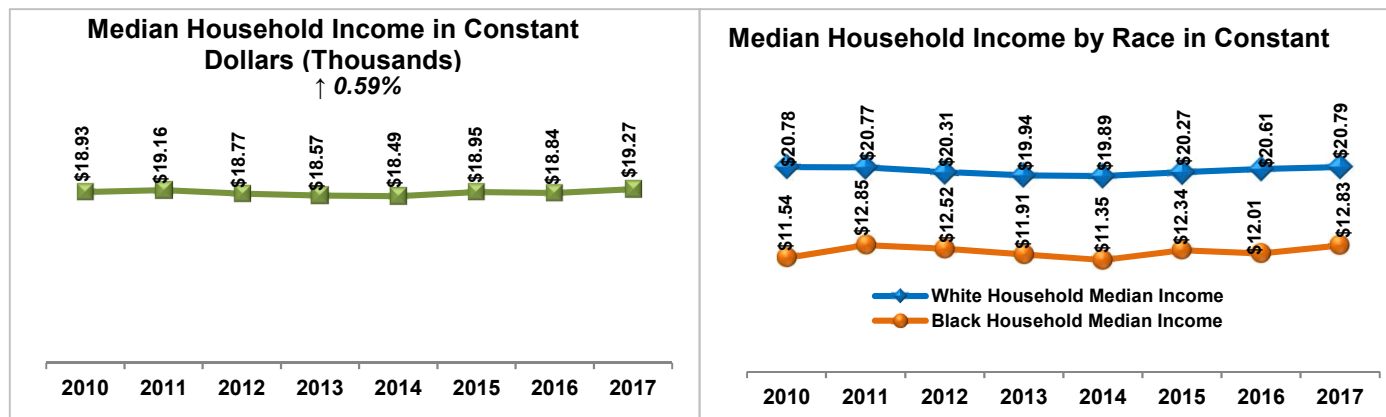


The exact relationship between population changes and other economic and demographic factors has not yet been made clear. However, the evidence seems to indicate that changes in population can have a direct effect on city revenues because population levels appear to be at least indirectly related to such issues as employment, income, and property value. Sudden and substantial increases in population can create immediate pressures for new capital outlays on infrastructure, and for higher levels of service. In the case of annexations, where much of the capital infrastructure is already in place, the pressure may not be as great. However, there still may need to be an expansion of operating programs.

A decline in population would, at first glance, appear to relieve the pressure for expenditures because there would be less population to service. In reality, however, a city is rarely able to reduce expenditures in the same proportion as it is losing population, at least not in the short run. First, many of a city's costs, such as debt service, pension and governmental mandates, are fixed and cannot be reduced in the short run.

Second, if the out migration is composed of middle and upper income households, then the City is left with a more expensive type of population to service, the poor and the aged, who characteristically rely most heavily on government services. Finally, because of the interrelationship between population levels and other economic and demographic factors, a decline in population tends to have a cumulative negative affect on city revenues; the further the decline, the more adverse the affects on employment, income, housing and business activity.

The City of Columbia has experienced positive, manageable population growth over the ten year period listed with an average growth of 2.35% each year.



Median household income is one measure of a community's ability to pay taxes: the higher the median household income, the more property tax and sales tax can be generated by the community. If income is more evenly distributed, a higher median household income will usually mean less dependency on governmental services such as transportation, recreation, and welfare. Credit rating firms use household and per capita income as an important measure of a local government's ability to pay on debt.

Median household income in constant dollars is taken from the American Community Survey using five years estimates. This methodology results in more conservative estimates and a smoother trend line.

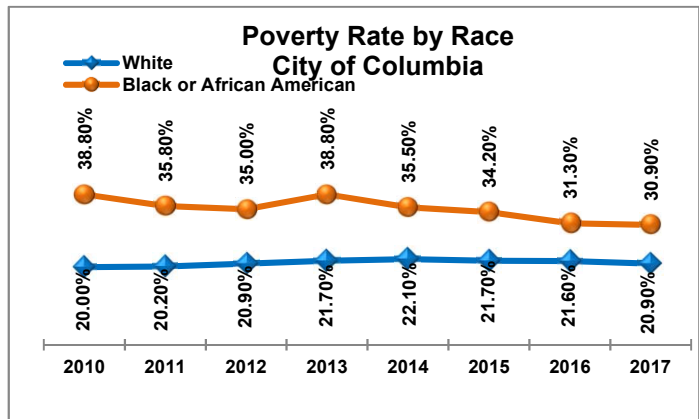
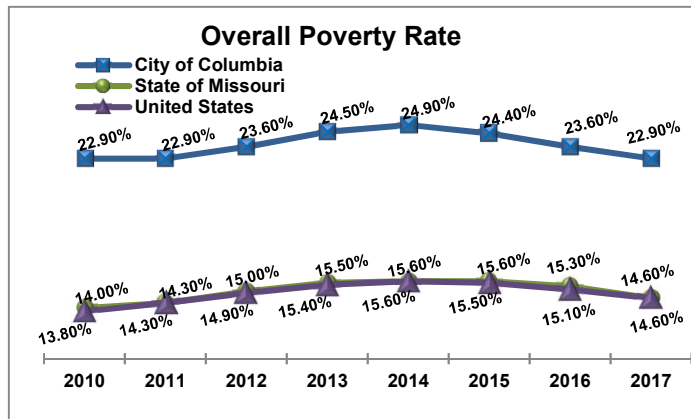
Overall median household income increased by 14.15% for the period shown, median household income in constant dollars increased by 0.09% and the inflation rate increased 14.26%. This indicates that the growth in median household income has not kept pace with the growth of inflation. Median household income in constant dollars for white households decreased 1.13%. Median household income in constant dollars for black or African American households increased 16.35% and the gap between white and black or African American median household income in constant dollars decreased 27.87%. Over the past nine years the gap between median household income in constant dollars by race has decreased from \$11,028 to \$7,955. The City adopted a strategic plan in FY 2015 which includes goals to decrease this gap over the next three years. Information by race is self identified.

### Source:

- US Census Bureau - Five Year American Community Survey (ACS) Estimates  
[https://factfinder.census.gov/faces/nav/jsf/pages/community\\_facts.xhtml](https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml)

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## City of Columbia Profile

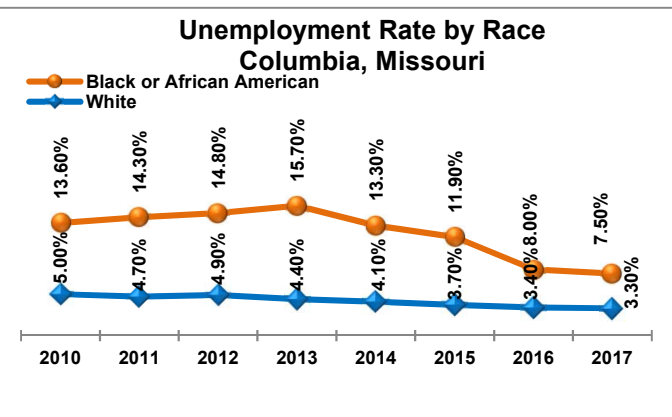
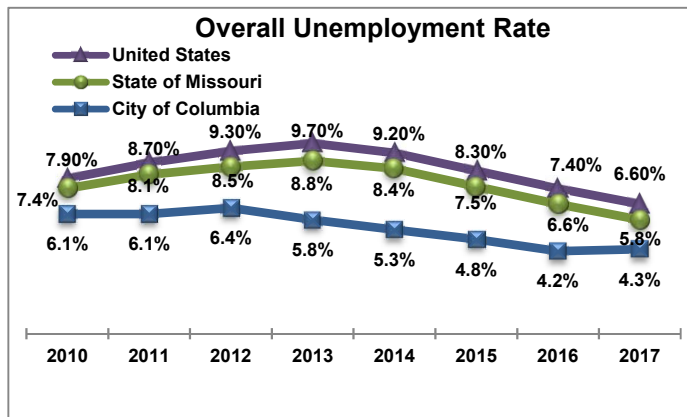


An additional indicator to monitor changes in personal income is the increase in the poverty rate. Statistics for poverty are taken from the American Community Survey. These figures are calculated using five years of data. This indicator can signal a future increase in the level and cost for services because low-income households have relatively higher needs and relatively lower personal wealth.

Information is available for 2009 to 2017. During this time Columbia's overall poverty rate increased from 21.80% in 2009 to 22.90% in 2017, which is a percentage change/ increase of 5.05%. Columbia's overall poverty rate has been significantly above both the Missouri and United States poverty rates for the period shown. This is a warning trend that will need to be closely monitored as an increase in poverty rate can indicate more demand for city services with less income to pay for those services. When examining the poverty rates by race, the poverty rate for Whites increased 10.00% over the past nine years while the poverty rate for Black or African Americans decreased 23.51%. Information by race is self identified.

### Source:

- US Census Bureau - One Year and Five Year American Community Survey Estimates  
[https://factfinder.census.gov/faces/nav/jsf/pages/community\\_facts.xhtml](https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml)

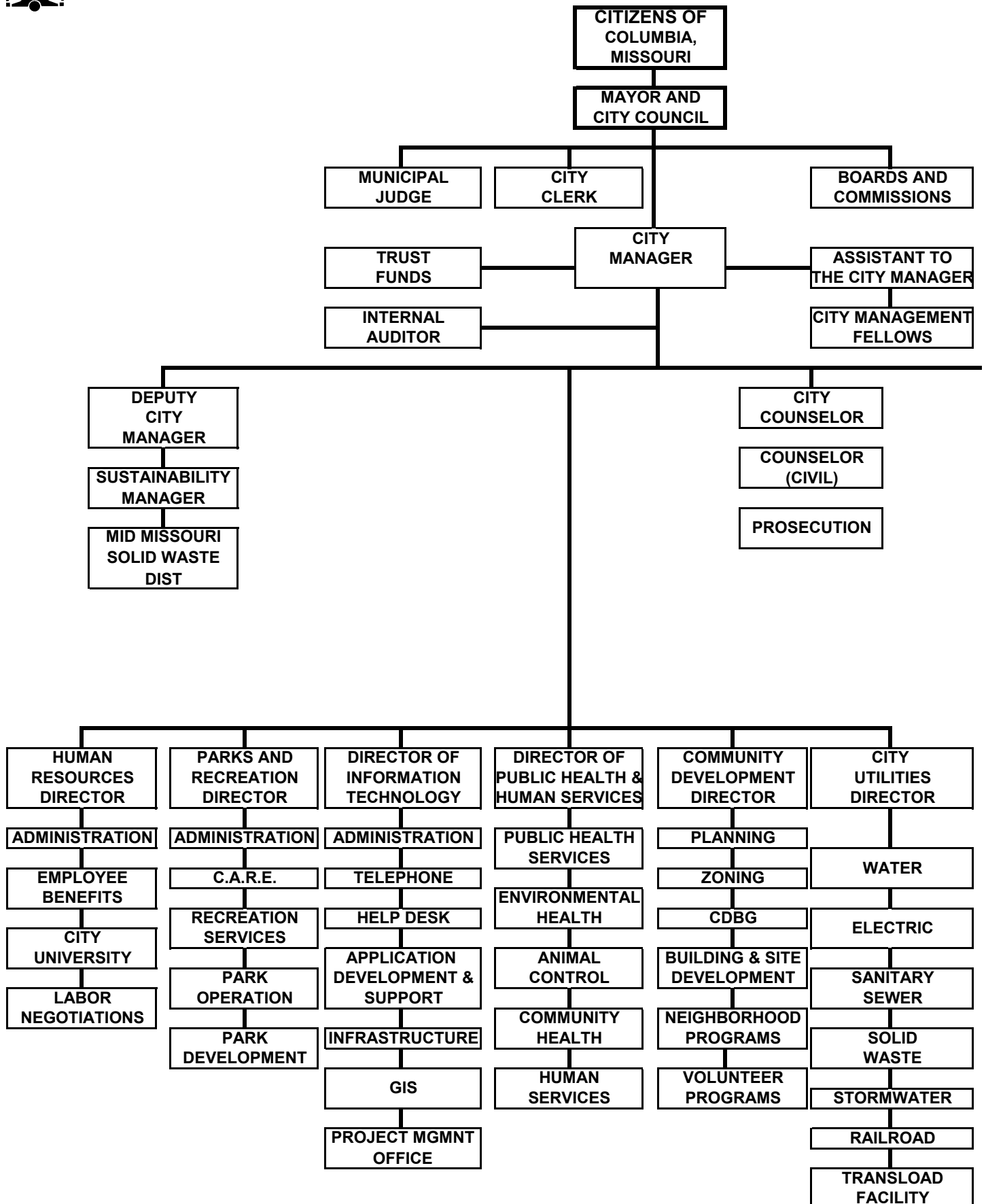


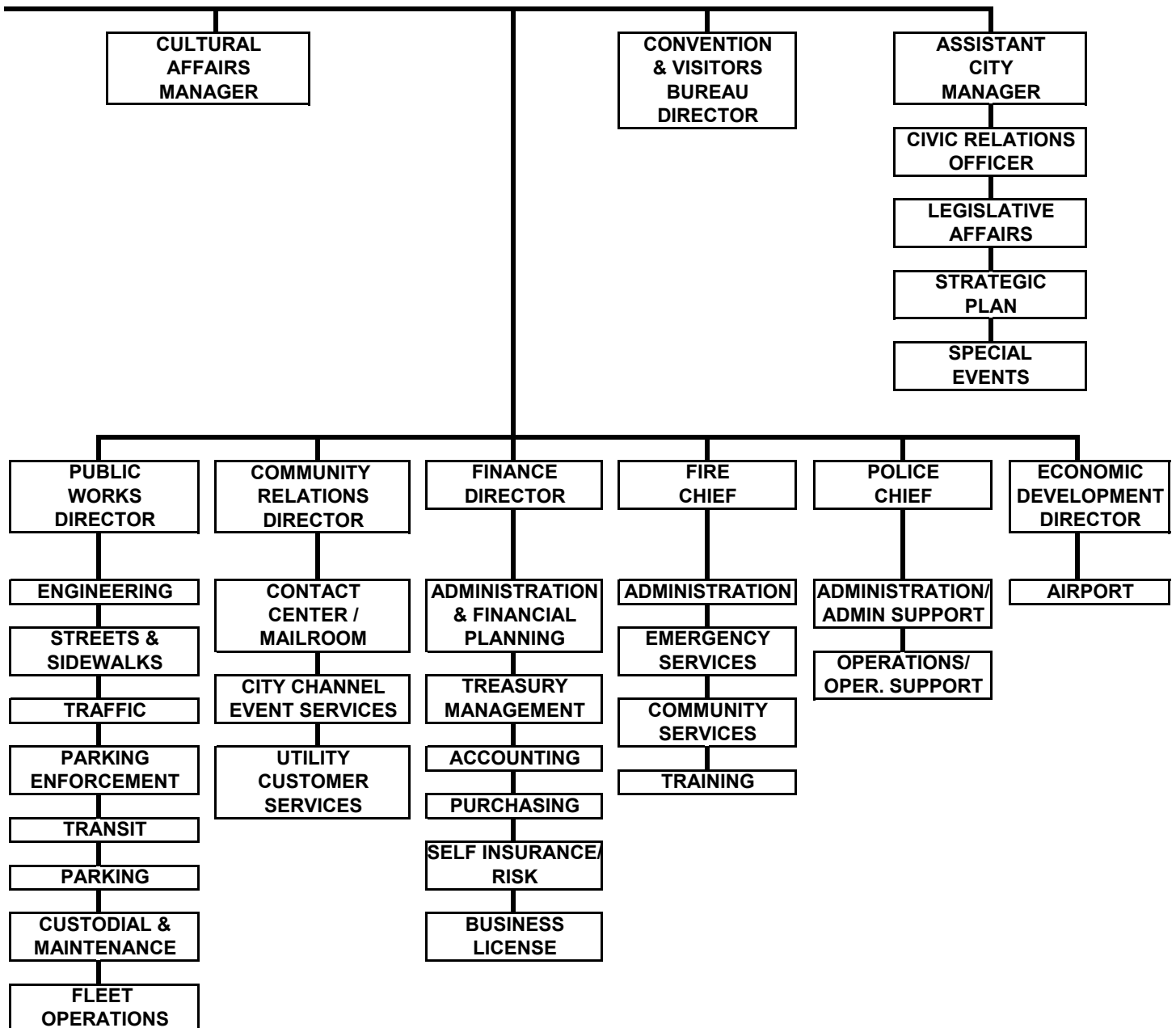
The unemployment rate is directly related to the levels of the business activity and personal income. Changes in rate of employment of the community's citizens are related to changes in personal income and thus, are a measure of and an influence on the community's ability to support its local business sector. Statistics for unemployment are taken from the American Community Survey which utilize five years of data and provide a more conservative estimate. An increase in the unemployment rate can be an early warning sign that overall economic activity will decline and thus, that governmental revenues may decline (or at least not increase at the expected rate), particularly sales tax revenues.

The City of Columbia's largest workforce sector is the education, health and social services area which has enabled the City to continue to stay well below the national and state unemployment rates. During this timeframe the City's overall unemployment rate is 4.3%, compared to the state's rate of 5.8% and the national unemployment rate of 6.6%. While there has been a slight decrease in unemployment rates for both White and Black or African American residents, there still remains a much higher unemployment rate for Black or African American residents (7.5%) versus White residents (3.3%) in Columbia. It is important to note the significant decrease in the unemployment rate for Black or African Americans corresponds to the decrease shown in the poverty rate for Black or African American residents shown on the previous page.

**Source:** US Census Bureau - Five Year American Community Survey Estimates  
[https://factfinder.census.gov/faces/nav/jsf/pages/community\\_facts.xhtml](https://factfinder.census.gov/faces/nav/jsf/pages/community_facts.xhtml)

## FUNCTIONAL ORGANIZATIONAL CHART





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Columbia Website Address: [www.gocomo.gov](http://www.gocomo.gov)

"A Full Service City providing comprehensive services to our residents and customers"

**City Contact Center**

**573-874-CITY**

**City Clerk 573-874-7208**

Records and maintains all City records.

*City Clerk: Sheela Amin*

**City Manager 573-874-7214**

Responsible for the general administration of the City of Columbia and all of its functions.

*City Manager: John Glascock*

**Convention & Visitor's 573-875-1231**

Promotes Columbia as a meeting, leisure, group tour, and sports destination

*Director: Amy Schneider*

**Community Development 573-874-7239**

Provides planning, economic and community development support to the City of Columbia.

*Director: Timothy Teddy*

**Community Relations 573-874-7316**

Builds citizen trust through effective listening and compassionate response.

*Director: Steve Sapp*

**Cultural Affairs 573-874-6386**

Enhances the vitality of the City through creative expression.

*Manager: Sarah Dresser*

**Economic Development 573-442-8303**

Supports and facilitates the growth of City's economy, as well as manages the Airport.

*Director: Stacey Button*

**Finance 573-874-7111**

Administers, directs, and coordinates all financial services for the City of Columbia.

*Director: vacant*

**Fire 573-874-7393**

Serves as the fire protection agency for the City of Columbia.

*Fire Chief: Randy White*

**Human Resources 573-874-7235**

Coordinates all personnel issues regarding employment and benefits.

*Director: Margrace Buckler*

**Information Technology 573-874-7284**

Provides administration and support of the City of Columbia's computer network and telephone.

*Director: Jim Chapdelaine*

**Law 573-874-7223**

Manages all litigation and advises Council and all City-related personnel on legal matters.

*City Counselor: Nancy Thompson*

**Municipal Court 573-874-7231**

Processes violations of laws and City ordinances.

*Judge: Cavanaugh Noce*

**Parks and Recreation 573-874-7460**

Oversees and maintains park lands and a variety of sports and leisure programs.

*Director: Mike Griggs*

**Police 573-874-7404**

Serves as the law enforcement agency for the City of Columbia.

*Police Chief: vacant*

**Public Health & Human Services 573-874-7347**

Assists to prevent disease and injury by promoting better health in the community.

Includes community and social services programs.

*Director: Stephanie Browning*

**Public Works 573-874-7253**

Manages transportation activities of streets and sidewalks, engineering, traffic, parking enforcement, parking facilities, transit, as well as fleet operations and custodial and building maintenance services.

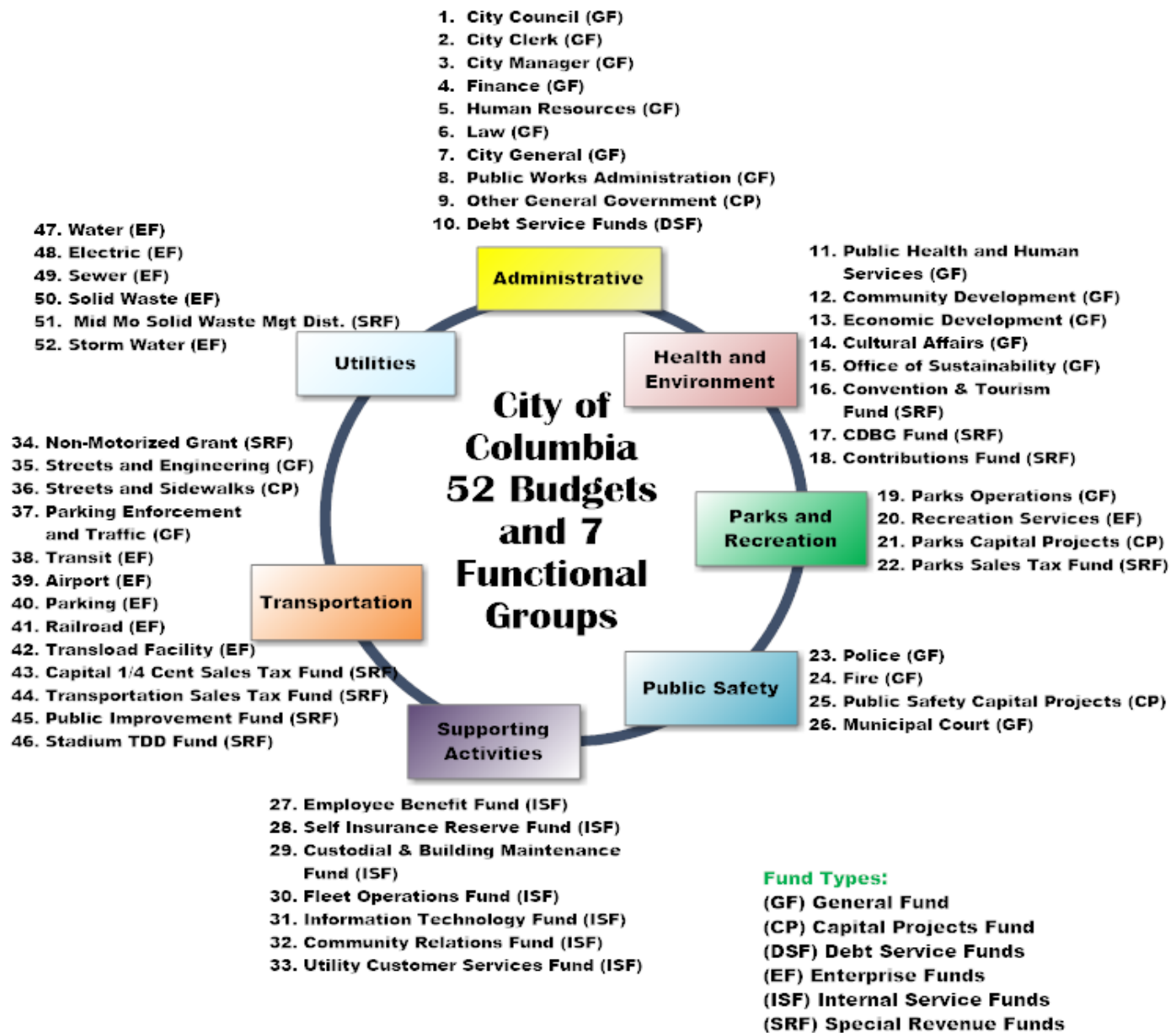
*Director: David Nichols*

**Utilities 573-874-7613**

Provides safe and dependable drinking water, electricity, sewer storm water, solid waste collection and operates COLT railroad and Transload Facility

*Director: Tad Johnsen*

## Functional Groups, Departments & Fund Structure



### Accrual Basis:

Revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period occurred.

- Airport Fund (EF)
- Community Relations Fund (ISF)
- Custodial and Building Maint Fd (ISF)
- Electric Fd (EF)
- Employee Benefit Fd (ISF)
- Fleet Operations Fund (ISF)
- Information Technology Fund (ISF)
- Parking Fund (EF)
- Railroad Fund (EF)
- Recreation Services (EF)
- Self Insurance Reserve Fund (ISF)
- Sewer Fd (EF)
- Solid Waste Fd (EF)
- Storm Water Fd (EF)
- Transit Fund (EF)
- Transload Facility Fund (EF)
- Utility Customer Services Fund (ISF)
- Water Fd (EF)

### Modified Accrual Basis:

Revenues are recognized in the accounting period in which they become both available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred. This basis measures resources available to the City.

- Capital 1/4 Cent Sales Tax Fund (SRF)
- Capital Projects Fund (CP)
- CDBG Fund (SRF)
- Contributions Fund (SRF)
- Convention & Tourism Fd (SRF)
- Debt Service Funds (DSF)
- General Fund (GF)
- Mid Mo Solid Waste Mgt District Fd (SRF)
- Non-Motorized Grant Fund (SRF)
- Parks Sales Tax Fund (SRF)
- Public Improvement Fund (SRF)
- Stadium TDD Fund (SRF)
- Transportation Sales Tax Fund (SRF)

## Types of Funds

**General Fund** - The fund used to account for all City activities not required to be accounted for elsewhere. The General Fund of a governmental unit is made up of the resources available for the purpose of carrying on the unit's operating activities. The General Fund includes the following departments: City Council, City Clerk and Elections, City Manager, Municipal Court, Human Resources, Law, Cultural Affairs, Community Development, Economic Development, Finance, Fire, Police, Health, Community Services, Divisions of Public Works (Administration, Streets and Engineering, and Parking Enforcement and Traffic Control), and Divisions of Parks and Recreation (Administration, C.A.R.E. Program, and Parks).

**Capital Projects Fund** - This fund is used to account for the acquisition and construction of major capital facilities or improvements within the general government funds.

**Debt Service Funds** - The debt service funds are used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special assessment bond principal and interest from special assessment levies when the government is obligated in some manner for the payment.

- **2008B Special Obligation Improvement Bonds** - to accumulate monies for payment of Series 2008B \$26,795,000 4.3% Special Obligation Bonds with semi-annual installments of principal plus interest until maturity in 2028. Financing is to be provided by property tax and lease payments from enterprise funds. This series was refunded in 2016.
- **Robert M Lemone Trust** - to accumulate monies for payment of the loan for the purchase and renovation of 2810 Lemone Industrial Blvd. (the IBM building). The City assumed the obligation to pay this loan on December 31, 2010.
- **Missouri Transportation Finance Corporation Loan** - to accumulate monies for payment of the loan for transportation improvements to the Stadium Boulevard corridor from Broadway to I-70. Financing is to be provided by contributions from the Columbia Mall and Stadium Corridor TDD's.
- **2016 Special Obligation Refunding Bonds** - to refund the City's Special Obligation Bonds, Series 2008B.

**Enterprise Funds** - These funds are used to account for resources committed to self-supporting activities of governmental units that render services to the general public on a user-charged basis. Budgeted enterprise funds include:

- **Water and Electric Utility Fund** - to account for the billing and collection of charges for water and electric service for most city residents. Revenues are used to pay for both operating expenses and capital expenditures to maintain these services.
- **Sanitary Sewer Utility Fund** - to account for the provision of sanitary sewer services to the residents of the city and a limited number of customers outside city limits. All activities necessary to provide such services are accounted for in this fund.
- **Regional Airport Fund** - to account for all the expenses incurred and revenues received by operations at the Columbia Regional Airport.
- **Transit Fund** - to account for all of the expenses and revenues resulting from the provision of public transportation services by the Columbia Area Transportation System.
- **Solid Waste Fund** - to account for the provision of solid waste collection and operation of the landfill.
- **Parking Facilities Fund** - to account for revenues and expenses resulting from the operation and maintenance of city parking lots, municipal garages, and parking meters.
- **Recreation Services Fund** - to account for revenues and expenses for various recreational services provided by the Parks and recreation Department for which participants are charged fees.
- **Railroad Fund** - to account for revenues and expenses resulting from the operation of a railroad branch line which runs from a Norfolk and Southern mainline in Centralia, MO to the City of Columbia.
- **Transload Fund** - to account for revenues and expenses associated with the operation and maintenance of the Transload Facility.
- **Storm Water Utility Fund** - to account for storm water funding, implementation of storm water management projects, and provide maintenance to existing drainage facilities.

## Types of Funds

**Internal Service Funds** - These funds are used to finance, administer, and account for the financing of goods and services provided by one department to other departments of the City on a cost reimbursement basis. Budgeted internal service funds are:

- **Employee Benefit Fund** - to account for the City of Columbia's self-insurance program for health, disability and life insurance for covered City employees. Other employee benefits accounted for in this fund include retirement sick leave, medical services, service awards, cafeteria plan and employee health/wellness.
- **Self Insurance Reserve Fund** - to account for reserves established and held in trust for the City's self insurance program, and to account for the payment of property and casualty losses, and uninsured workers' compensation claims.
- **Custodial and Maintenance Services Fund** - to account for the provision of custodial services and building maintenance used by other City departments.
- **Fleet Operations Fund** - to account for operating a maintenance facility for automotive equipment, and for fuel used by some City departments.
- **Information Technology Fund** - to account for the provision of hardware infrastructure to support the computing requirements of the City, as well as developing or implementing software to improve operating efficiencies of the departments within the City.
- **Community Relations Fund** - to account for the provision of interdepartmental mail, postage services to other City departments, cable television operations, and Customer Contact Center.
- **Utility Customer Services Fund** - to account for utility accounts receivable billing and customer services provided by the Finance Department to the Water and Electric, Sanitary Sewer, Solid Waste and Storm Water utilities.

**Special Revenue Funds** - These funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes. Budgeted special revenue funds include:

- **Convention and Tourism Fund** - to account for the four percent permanent tax and the one percent temporary tax for airport improvements levied on the gross daily rental receipts due from or paid by the transient guests at hotels or motels. The revenues are used by the city for the purpose of promoting convention and tourism in the City of Columbia.
- **Contributions Fund** - to account for revenues and expenditures for The Columbia Trust. The Columbia Trust was founded as a formal structure for the City to receive gifts of cash, land and other items.
- **Transportation Sales Tax Fund** - to account for city-enacted sales tax and expenditures for transportation purposes which include financial support of the public mass transportation system, construction and maintenance of streets, roads, bridges, and airports to the extent of tax revenues.
- **Community Development Block Grant Fund** - to account for all federal monies received by the City and disbursed on Community Development Grant projects.
- **Parks Sales Tax Fund** - to account for the city-enacted 1/4 percent (to be reduced to 1/18 percent in 2021) sales tax and expenditures for funding of local parks.
- **Capital Impr. 1/4 Cent Tax Fund** - to account for the 1/4 percent tax renewed by voters in 2015 to be collected until December 2025 for funding of capital improvement projects.
- **Stadium TDD Fund** - to account for receipts from the Stadium TDD's: Shoppes at Stadium, Columbia Mall and Stadium Corridor.
- **Public Improvement Fund** - to account for and disperse monies the City receives from the city sales tax. This fund receives a portion of the city sales tax and is allocated for a wide range of public improvements to the City which includes streets, sidewalks and parks.
- **Mid MO Solid Waste Management District Fund** - to account for the operations of the MMSWMD funded by a state collected landfill fee. Operations are administered by the City per council approved agreement with the District.
- **Non Motorized Grant Fund** - to account for federal grant monies reserved for non-motorized transportation projects.

## Components of the Budget Process

Preparation for the budget process begins as soon as the books are closed for the previous fiscal year. At this time the Finance Department begins looking at past year trends and current projections to begin forecasting for the upcoming budget year.

**Ten Year Trend Manual Preparation** - In November through January each year, the Budget Office prepares a comprehensive ten year trend manual which examines trends and identifies warning trends for each of the city's budgets as well as a number of other indicators.

**Capital Improvement Program (CIP) Process** - From January - April capital projects and improvements are identified and discussed between departments and management. Possible funding sources are identified. A preliminary document is prepared listing all project requests and location maps to better identify the project. A detailed discussion occurs at the Council mini retreat in May. Priority projects are identified based on citizen, council and staff input. The City Manager and Finance staff determines appropriate funding sources for the projects to be funded in the next year. A public hearing on the capital improvement plan is held in July to provide input prior to the release of the City Manager's proposed budget. Citizens can also provide input at the public hearings on the CIP in August and September. The City Council adopts the capital improvement plan for the next year when it adopts the budget at the second Council meeting in September. A final CIP document is then prepared.

**Forecasting** - Budget staff reviews historical information in conjunction with the latest current year financial statements to prepare a set of forecasts. Assumptions are developed in a model which forecasts revenues and expenditures over the next five years. These forecasts are presented to and reviewed with the City Manager so that general budget guidelines for the next year may be developed. This generally takes place not long after the fiscal year is closed and continues through out the budget process. All supporting activity, transportation, and utility funds prepare five year forecasts which are included in the budget document.

**Council Retreat** - In May, the City Manager meets with the City Council. This meeting provides an opportunity to review the year end financial information and trends and obtain from Council a list of issues and areas the Council wants the budget to focus on for the next year. This guidance from Council provides the framework for the next year's budget.

**Budget Guidelines** - Prior to establishing guidelines for the upcoming budget year, the City Manager reviews forecasts (see Forecasting) with the Finance Director. Based upon this review and input from the City Council at the Council Retreat, budget guidelines are established and provided to the departments.

**Department Budget Preparation** - In mid March, departments receive budget guidelines from the City Manager as well as instructions from the Budget Office. Budget instructions, calendars, and files are posted on a budget google site. Departments are responsible for preparing budget estimates for the current year, projections for the next year, and supplemental requests. Supplemental requests are any items that are over \$5,000, requests for new programs, replacement and additional fleet items, and requests for new positions. Departments must enter their current year estimates and next year's projections into the City's financial accounting software system.

**Fleet Replacement Process** - The Fleet Optimization Committee (FOC) reviews all requests for replacement of rolling stock within the City on an annual basis determining replacement of vehicles based on age and mileage or hours of service. Recommendations of replacements are made to the City Manager during the budget process. This committee also reviews all specifications of the approved fleet items prior to the items being ordered to ensure completeness of the specifications and to coordinate ordering of similar items together to obtain the lowest prices.

**Budget Office Review of Departmental Budgets** - After departments have submitted their budgets and the FOC has made recommendations for fleet replacements, the Budget Office, consisting of a Budget Officer and five staff members, review all 52 budgets, looking at past trends, reviewing for completeness and identifying any issues. The Budget Officer and the applicable analyst meet with each department and resolve any issues prior to budget meetings with the City Manager.

**City Manager Budget Meetings** - At the end of May through the end of June, the City Manager meets with each department to review their budget, approve personnel requests and set rates and fee changes. Final adjustments are made to balance the budget in early July.

**City Manager Budget Document prepared** - The City Manager's budget document is prepared during the first three weeks in July, is distributed to Council, and then a press conference is held at the end of July. By charter, this must be accomplished by July 31st.

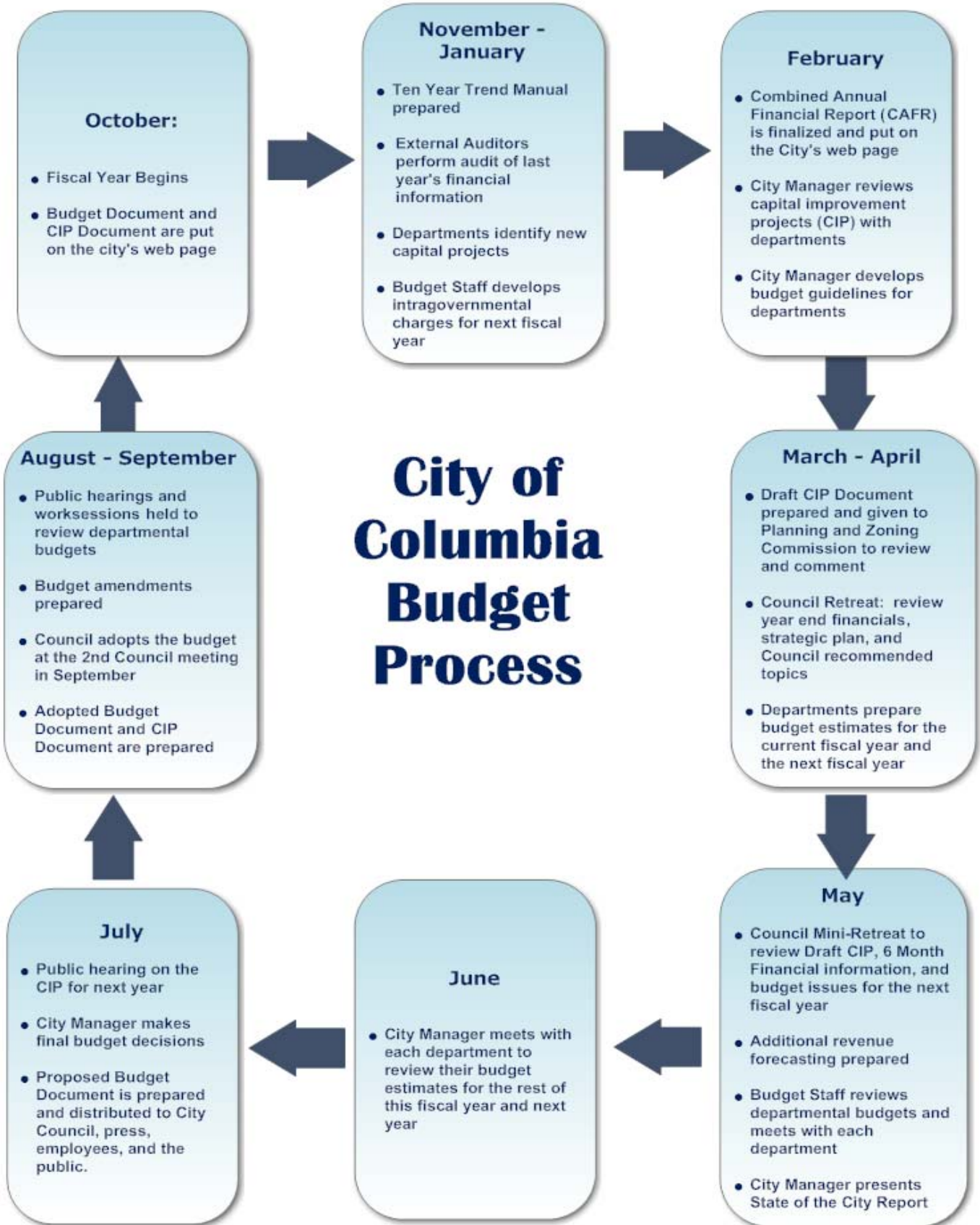
**Budget Amendment Process** - In August, the City Council holds a budget work session with the City Manager, Finance Director, Budget Officer, and Department Heads to review the City Manager's Budget, individual department budgets, revenues and expenditures, and issues for the upcoming fiscal year. Public hearings are held to gather citizen input on the proposed budget. Both the public and press are welcome to attend the work sessions and public hearings. Television, radio, and newspaper reporters keep the public informed on the status of the budget as it is reviewed by Council. Budget amendments are prepared for any changes the Council or staff identify for inclusion in the budget.

After adoption of the budget, the budget can be amended via ordinances or resolution. The City Manager can submit ordinances and resolutions to the Council to increase expenditures or revenues. If the Council approves the ordinance or resolution, additional appropriations are made in the appropriate department. Ordinances appear before the Council for a first read and are adopted at the second meeting. Resolutions are read and adopted at the same meeting.

**Adopted Budget Process** - In September, the City Council continues budget work sessions and public hearings on the budget. The budget is adopted during the month. The Finance staff makes the necessary changes and appropriation files are set up for the New Year. The Annual Budget document is prepared and distributed. The new fiscal year begins Oct. 1st.



## City of Columbia Budget Process





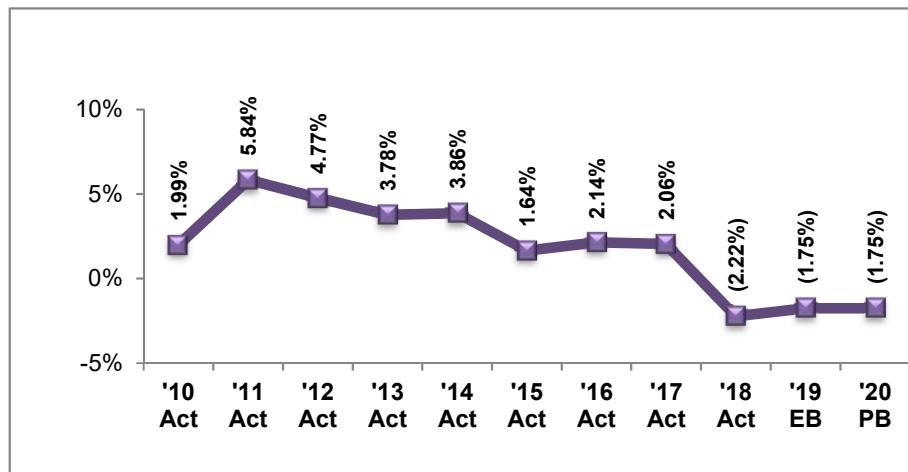
## Assessed Values of Taxable Property

<u>Fiscal Year</u>	<u>State Assessed Value</u>	<u>Real Property</u>	<u>Personal Property</u>	<u>Total Assessed Value</u>
2010	5,451,561	1,379,654,147	254,289,515	1,639,395,223
2011	5,140,761	1,400,192,298	250,581,100	1,655,914,159
2012	4,354,717	1,413,996,612	264,972,925	1,683,324,254
2013	4,138,118	1,423,905,462	293,420,631	1,721,464,211
2014	4,108,905	1,449,632,179	298,129,549	1,751,870,633
2015	4,095,085	1,506,138,234	303,450,790	1,813,684,109
2016	4,193,727	1,553,310,919	317,367,258	1,874,871,904
2017	4,690,175	1,668,592,626	332,330,345	2,005,613,146
2018	4,353,048	1,728,433,002	344,515,359	2,077,301,409
2019 Preliminary	3,550,900	1,820,094,908	357,122,702	2,180,768,510

## Property Tax Rates (Per \$100 Assessed Value)

<u>Fiscal Year</u>	<u>General Fund</u>	<u>G.O Fund Bond</u>	<u>Total Fund</u>
2010	0.41	0.00	0.41
2011	0.41	0.00	0.41
2012	0.41	0.00	0.41
2013	0.41	0.00	0.41
2014	0.41	0.00	0.41
2015	0.41	0.00	0.41
2016	0.41	0.00	0.41
2017	0.41	0.00	0.41
2018	0.41	0.00	0.41
2019	0.41	0.00	0.41

## General Fund Sales Tax Revenues - Annual Growth/(Decline)



<u>Fiscal Year</u>	<u>General Fund Sales Tax Revenue</u>	<u>% Change Over Previous Year</u>
2010	\$18,794,534	1.99%
2011	\$19,891,980	5.84%
2012	\$20,840,696	4.77%
2013	\$21,627,785	3.78%
2014	\$22,463,031	3.86%
2015	\$22,832,373	1.64%
2016	\$23,321,470	2.14%
2017	\$23,801,076	2.06%
2018	\$23,272,199	(2.22%)
2019	\$22,864,936	(1.75%)
2020	\$22,464,800	(1.75%)

The City of Columbia has a council-manager form of government. All powers of the City are vested in an elective Council, which enacts legislation, adopts budgets, determines policies, and appoints the City Manager.

The City Manager is the chief executive and administrative officer of the City and is responsible to the Council for the proper administration of all the City's affairs. The City Manager keeps the Council advised of the financial condition of the City and makes recommendations concerning its future needs.

The fiscal year of the City begins on the first day of October and ends on the last day of September each year. The fiscal year constitutes the budget and accounting year.

### **REVENUE POLICY**

The City will endeavor to maintain a diversified and stable revenue base to minimize the effects of economic fluctuations as well as eliminate an over dependence on any single revenue source.

The City will project and update revenues annually. These revenue forecasts will be presented to the City Council prior to the beginning of the budget process.

Departments submit their revenue estimates for the current year and projected revenue for the next year to the Finance Department.

Revenue trends are to be examined monthly and incorporated into annual revenue forecasts.

Revenue sources are not utilized by the City while legal action is pending.

Monthly reports comparing actual to budgeted revenues will be prepared by the Finance Department and presented to the City Manager.

Cash investments of the City shall be undertaken in a manner that seeks to ensure the preservation of capital in the portfolio.

User fees and rates will be examined annually and adjusted as necessary to cover the costs of providing the services.

The City will follow a policy of collecting, on a timely basis, all fees, charges, taxes, and other revenues properly due the City. The City will follow an aggressive policy of collecting all delinquencies due the City.

### **BUDGET POLICY**

Between 120 and 180 days prior to the adoption of the budget, the City Manager shall prepare and submit to the Council a statement of the policy recommendations for programs and priorities which, in the opinion of the City Manager, will be of benefit to the city.

The City Manager shall submit a budget to Council at least 60 days prior to the beginning of each budget year.

Expenditures proposed in the budget for each department, office, or agency shall be itemized by character, object, function, activity, and fund.

The City Council shall hold public hearings on the budget as submitted, at which all interested persons shall be given an opportunity to be heard.

The City Council shall adopt the budget, by majority vote, no later than the last Monday of the month proceeding the first month of the budget year. If the City Council does not take final action by this date, the budget will be considered effective as it was submitted.

The budget shall be on record in the City Clerk's office and open to public inspection. In addition, a copy of the budget is available for the citizens of Columbia to view at the Columbia Public Library. The budget is also available for viewing and/or printing on the City's website at [www.gocolumbiamo.com](http://www.gocolumbiamo.com)

A detailed listing of the budget calendar is found on page 74.

The City will annually submit documentation to obtain the Government Finance Officials Association (GFOA) Distinguished Budget Presentation Award.

After adoption of the budget, the budget can be amended via ordinance or resolution. The City Manager can submit ordinances and resolutions to the Council to increase expenditures or revenues. When the Council approves the ordinance or resolution, additional appropriations are made in the appropriate department.

At the request of the City Manager, the Council may by resolution, transfer any unencumbered appropriation balance or portion thereof from one office department or agency to another. No transfer shall be made of specified fixed appropriations.

All appropriations shall lapse at the end of the budget year to the extent that they shall not have been expended or lawfully encumbered.

### **CAPITAL IMPROVEMENTS POLICY**

The City develops a five-year program for capital improvements and updates it annually for budgeting purposes. A Capital Improvement Plan (CIP) document is prepared which lists all project requests that go beyond the five year budget guideline.

Estimated costs and potential funding sources for each capital improvement project proposal are identified before the document is submitted to the City Council for approval.

The capital improvement program will be included in the Annual Budget. The Annual Budget will implement the first year of the capital improvement program.

### **FIXED ASSET POLICY**

The following fixed asset policy shall be in force commencing with fiscal year 2000. This policy is consistent with Government Financial Officers Association Recommended Practices and should be reviewed periodically and compared to recommended practices of the GFOA or other nationally recognized government finance organization.

Fixed assets should be capitalized only if they have an estimated life of more than one year following the date of acquisition and have a purchase cost of \$5,000 or more. Items which cost less than \$5,000 and/or have a life of one year or less will be expensed upon acquisition.

Purchase cost of a fixed asset includes freight, installation charges, carrying cases, adaptors and other items which are connected to the fixed asset and necessary for its operation or use.

Fixed assets' capitalization threshold should be applied to individual fixed assets rather than to groups of fixed assets.

A small tag with a fixed asset number will be issued by the Finance Department for all items that can be reasonably tagged (physically). Said tag will be affixed to the fixed asset until such time it is declared surplus property and properly disposed through the Purchasing Agent as required by City ordinance.

Departments will notify the Finance Department of any change in location or loss of a fixed asset.

Departments should exercise control over their non-capitalized fixed assets by establishing and maintaining adequate control procedures at the departmental level.

### **ACCOUNTING POLICY**

An independent financial audit shall be made of all accounts of the City government at least annually and more frequently if deemed necessary by the City Council.

The General Fund, Special Revenue, Debt Service, General Capital Projects, and Expendable Trust Funds will be accounted for under the modified accrual basis of accounting.

Enterprise Funds, Internal Service Funds, and Non-Expendable Trust Funds will be accounted for under the accrual basis of accounting.

Full disclosure will be provided in the financial statements and bond representations.

The City will annually submit documentation to obtain the Certificate of Achievement for Excellence in Financial Reporting from GFOA.

The Annual Financial Report will be prepared in accordance with revised GASB standards.

### **PURCHASING POLICY**

The Purchasing Division shall have responsibility for and authority to contract for, purchase, store and distribute all supplies, materials and equipment required for the operation and maintenance of offices, departments or agencies of the City.

It shall be the policy of the City to encourage competitive business practices through public bidding or requests for proposals wherever possible and feasible.

In evaluating bids and awarding contracts, the head of the Purchasing Division is authorized to give preference to recycled and environmentally preferable products according to prescribed guidelines.

### **DEBT POLICY**

The City may issue general obligation bonds, revenue bonds, special obligation bonds, and short-term notes and leases.

The City may issue refunding bonds for the purpose of refunding, extending or unifying the whole or any part of its valid outstanding revenue bonds.

The City will limit long-term debt to only those capital projects that cannot be financed from current revenue or other available sources.

The City will follow a policy of full disclosure on every financial report and bond prospectus.

When the City finances capital projects by issuing bonds, it will repay the bonds within a period not to exceed the expected useful life of the projects.

The City's policy shall be to manage its budget and financial affairs in such a way so as to ensure continued high bond ratings.

No bonds shall be issued without the assent of the requisite number of qualified electors of the City voting thereon.

### **RESERVE/FUND BALANCE POLICY**

The City calculates an unreserved, undesignated fund balance equal to 20% of expenditures for the adopted general fund budget. These funds will be used to avoid cash flow interruptions, generate interest income, reduce need for short-term borrowing and assist in maintaining what is considered an investment grade bond rating capacity.

Self-Insurance Reserves shall be maintained at a level to protect the City against incurred and reported losses as well as those incurred but not reported and future losses within the retention.

A contingency reserve account will be appropriated annually in the General Fund to provide for unanticipated expenditures of a nonrecurring nature and/or to meet unexpected increases in costs.

At the direction of the Council and the oversight of the City Manager, the General Fund portion of the budget is to be balanced except where Council approves the use of excess reserves.

All other funds will follow a 20% guideline for fund balance reserve as well. These funds will be used to avoid cash flow interruptions, generate interest income, reduce need for short-term borrowing and assist in maintaining what is considered an investment grade bond rating capacity.

### **ENTERPRISE FUND POLICY**

Enterprise funds will be used to account for the acquisition, operation, and maintenance of City facilities and services which are intended to be entirely or predominately self-supporting from user charges or for which periodic net income measurement is desirable.

The Water and Electric department will pay into the General Fund of the City annually an amount substantially equivalent to that sum which would be paid in taxes if the water and electric utilities were privately owned.

Enterprise funds are required to establish rates that generate revenues sufficient to cover the cost of operations including debt expense and capital needs. In accordance with the City Charter, operating costs must include any intragovernmental charges. Rate calculations also take into consideration any approved subsidies from General Government Funds.

### **INTERNAL SERVICE FUND POLICY**

Internal service funds will be used to account for the provision of goods and services by one department of the City to the other departments.

Internal service funds are to be self-supporting from user charges to the respective user departments.

Internal service funds are to only recover the complete cost of operations without producing any significant amount of profit in excess of the fund's requirement. In computing revenue requirements for rate setting purposes, the rate base should include such items as debt expense, interest expense, operating expense, prorated reserves (for lease/purchase arrangements) and depreciation expense or estimated capital outlay, either of which are usually financed 100% internally through rates.

If a large fund balance has occurred in excess of reasonable revenue requirements, rates should be adjusted in the next fiscal year based on a four- year average of net income/loss. This allows the City to maintain appropriate levels of retained earnings without large swings in the rates charged out to departments in any given year.

### **BASIS OF ACCOUNTING**

Governmental Funds use the modified accrual basis of accounting. Internal Service Fund and Enterprise Fund revenues and expenses are recognized on the accrual basis. Under this method of accounting, revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period incurred.

### **BASIS OF BUDGETING**

General Fund, Special Revenue, Debt Service, Capital Projects, and Expendable Trust Funds are recognized on the modified accrual basis of accounting. Under this method, revenues are recognized in the accounting period in which they become both available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred. This basis measures resources available to the City. Proprietary Funds are budgeted on a full accrual basis except for capital expenditures, which must be included in total appropriations.



# Overall Summary Section



## Description

The City of Columbia is considered to be a full-service city which means that we provide the basic city services of police, fire, street maintenance, health, and parks and recreation, as well as other services (such as water, electric, sewer, solid waste, airport, and bus) which many cities do not provide. Thus, the city's budget may be larger when compared to cities with a similar population. The City of Columbia submits budgets for seven types of funds: General Fund; Enterprise Funds; Internal Service Funds; Special Revenue Funds; Trust Funds; Debt Service Funds; and Capital Projects Fund. A description of the fund types is shown in the glossary. Within these seven fund types, there are 52 separate departmental budgets.

The budget document is divided into seven functional groups which include: Administrative, Health and Environment, Parks and Recreation, Public Safety, Supporting Activities, Transportation, and Utilities.

This overall summary section is divided into seven distinct sections.

## Overall and Expenditure Summaries

The overall summaries provide a look at the revenues, or where the money for the city comes from, and expenditures, or where the money goes. There are summaries by major revenue categories as well as by fund. On the expenditure side, there are summaries by function, fund, expense category and by department.

## Sources and Uses

This summary summarizes both the financial sources (or revenues), the financial uses (or expenditures), and shows how the combination impacts cash and other resources. This summary is divided into General Fund, Special Revenue Funds, Debt Service Funds, Capital Projects Fund, Enterprise Funds, and Internal Service Funds. Within the functional group budget sections, there are Financial Sources and Uses Summaries for each fund. Those individual statements are combined into the overall sources and uses statement.

## Operating Statement Summary

This summary provides the following information by fund: Beginning Fund Balance, Revenues, Expenses, Net Income, and Total Resources Provided by Operations.

## CIP Summary

The Capital Improvement Plan (CIP) Summary provides a summary of the capital improvement plan projects that are planned for the next five fiscal years. The individual department capital projects listing has been moved into the department sections within the various functional groups.

## Debt Summary

The Debt Summary shows the City's legal debt margin as well as a summary of all of the outstanding debt for the City. The individual debt requirement pages for the outstanding debt are included in the respective department sections within the various functional groups.

## Personnel Summary

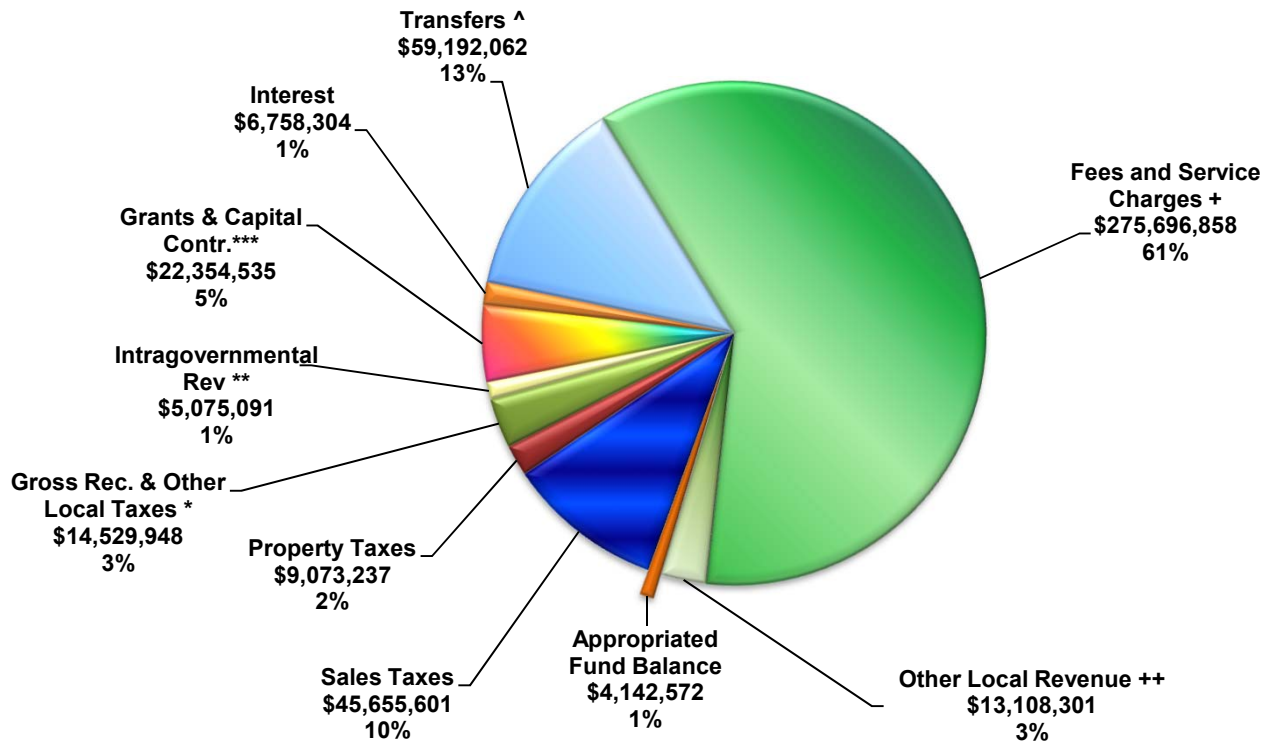
The Personnel Summary provides a summary of the number of personnel by function and department, as well as a table showing all of the position authorization changes.

## General Fund Summary

The General Fund Summary provides summaries on the revenues by category and expenditure summaries by function and category, a position count by function and department and major General Fund trends.

## Overall Revenue Summary (Where the Money Comes From)

**FY 2020 Total Revenues By Category**



**Revenues by Category (Where the Money Comes From)**

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	% Change 20/19EB	% Change 20/19B
Sales Taxes	\$48,461,688	\$46,600,208	\$46,468,806	\$45,655,601	(1.75%)	(2.0%)
Property Taxes	\$8,402,709	\$8,454,768	\$8,558,479	\$9,073,237	6.0%	7.3%
Gross Rec. & Other Local Taxes *	\$15,473,101	\$14,758,740	\$14,722,864	\$14,529,948	(1.3%)	(1.6%)
Intragovernmental Rev **	\$4,814,756	\$5,774,864	\$5,774,864	\$5,075,091	(12.1%)	(12.1%)
Grants & Capital Contr. ***	\$23,765,935	\$15,482,653	\$16,410,946	\$22,354,535	36.2%	44.4%
Interest	\$2,549,698	\$6,645,065	\$8,246,092	\$6,758,304	(18.0%)	1.7%
Transfers ^	\$53,323,850	\$52,358,877	\$52,631,531	\$59,192,062	12.5%	13.1%
Fees and Service Charges +	\$271,075,148	\$270,160,407	\$271,927,036	\$275,696,858	1.4%	2.0%
Other Local Revenue ++	\$14,401,757	\$12,980,112	\$12,170,350	\$13,108,301	7.7%	1.0%
Lease/Bond Proceeds	\$0	\$0	\$0	\$0	0.0%	0.0%
Appropriated Fund Balance	\$0	\$0	\$0	\$4,142,572	0.0%	0.0%
<b>Total</b>	<b>\$442,268,642</b>	<b>\$433,215,694</b>	<b>\$436,910,968</b>	<b>\$455,586,509</b>	<b>4.3%</b>	<b>5.2%</b>

\* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and Cable Franchise Fees. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax.

\*\* Intragovernmental Revenues include General and Administrative Charges which are charged to the funds outside of the General Fund for the centralized services that the Administrative Departments provide to those funds (such as payroll, accounts payable, etc.).

^ Transfers include PILOT (Payment-In-Lieu-of-Taxes) which is an amount equal to the gross receipt tax that would be paid by the Water and Electric Fund if they were not a part of the City.

\*\*\* Capital Contributions are government grants and other aid used to fund capital projects.

+ Fees and Service Charges for enterprise and internal service fund operations as well as development fees in the Public Improvement Fund.

++ Other Local Revenues include Licenses and Permits, Fines, and Fees in the General Fund, as well as miscellaneous revenues in all of the other funds.

**Total Revenues do not equal Total Expenditures due to the planned use of fund balance in accordance with budget strategies and guidelines.**



## Overall Revenue Summary (Where the Money Comes From)

### Highlights / Significant Changes

The city has a wide variety of funding sources to allocate each year. Some of these funding sources are classified as general, which means that they can be allocated to many different departments. General sources are found in the City's General Fund. An example of a general funding source would be general sales taxes which can be allocated to any General Fund operation such as police, fire, health, etc. Other funding sources are classified as dedicated and must be used in either a particular department or in a particular fund. An example of a dedicated source would be parks sales tax which must be used for park related expenses in either Parks and Recreation or Recreation Services. Another example would be the revenues generated by the sewer fund. These funding sources must be collected and used within the sewer fund. Some General Fund departments receive funding from both dedicated and general sources. Readers will note the types and amounts of dedicated and general funding sources used for each department on that department's summary page.

**Fees and Service Charges** are the largest source of revenue for the City and are comprised of the charges users pay for a wide variety of services offered by the City. This revenue source includes charges to our citizens for services offered (utilities, transit, recreation, etc.) as well as to other City departments for services offered (custodial, fleet, computers, etc.). For FY 2020, this revenue source reflects an increase of \$3.8 million or 1.4% over Estimated FY 2019. Rate increases include Water (3% voter rate increase), Electric (no rate increase), Sewer (no rate increase), Solid Waste (no rate increase) and Storm Water (20% voter approved). The estimated average residential customer impact is \$0.82 per month (compared to an increase of \$3.16 per month last year).

**Taxes** are the second largest source of revenue for the city. Taxes include property taxes (\$0.41/\$100 assessed value), sales taxes (1% general, 1/4% capital improvement, 1/4% parks, and 1/2% transportation), gross receipts taxes (including the hotel/motel tax), and other local taxes (cigarette tax, gasoline tax, and motor vehicle taxes). For FY 2020, total sales taxes are projected to decrease by \$813,205 or 1.75% below estimated budget. In the general fund, sales taxes are projected to decrease by \$400,136 below Estimated FY 2019 due to more transactions being conducted online which do not collect local sales taxes. FY 2020 property taxes are projected to increase \$514,758 or 6.0% from Estimated FY 2019 due to reassessments and growth in the assessed valuation. Gross receipts taxes as well as other local taxes are projected to decrease \$192,916 or 1.3% below Estimated FY 2019 primarily due to lower gross receipt taxes expected on telephones as there continues to be a decline in the number of landlines. Hotel/motel taxes growth is projected to increase 1.6% over Estimated FY 2019.

**Other Local Revenues** include license and permit fees, fines, and fees in the General Fund, development fees in the Public Improvement Fund, and miscellaneous revenues in all departments. For FY 2020 these revenues are projected to increase \$937,951 or 7.7% from Estimated FY 2019. These revenues can vary significantly from year to year based on the number of capital projects, building activity, auction revenue from vehicles being replaced, donations received, etc. There was a significant decrease in Recreation Services capital projects funding from other local revenues and in the Contributions Fund from donations.

**Grants and Capital Contributions** include operating and capital grants. In total, grants and capital contributions are projected to increase by \$5.9 million or 36.2% above Estimated FY 2019. This increase is primarily due to higher funding for airport capital projects.

**Transfers** occur between funds for several reasons. The majority of transfers occur to move accumulated funds from special revenue funds (such as parks sales tax, capital improvement sales tax, and transportation sales tax) to the Capital Projects Fund to fund specific projects. For FY 2020, transfers into funds are projected to increase \$6.6 million from Estimated FY 2019. Increases of \$9.6 million are shown for the streets capital project for the Nifong-Providence to Forum and Discovery Parkway: Gans to New Haven street improvements.

**Intragovernmental Revenues** are revenues for the General Fund that come from other departments. General and Administrative fees are charged to departments outside of the General Fund for services that General Fund departments provide (such as payroll, accounts payable, human resources, legal, etc.). For FY 2020, General & Administrative revenues are projected to decrease \$669,773 or 12.1% due to a calculation error which occurred in FY 2019. To ensure this does not occur again, management approved a simplified calculation method which reduces the number of calculations from 23 to 5.

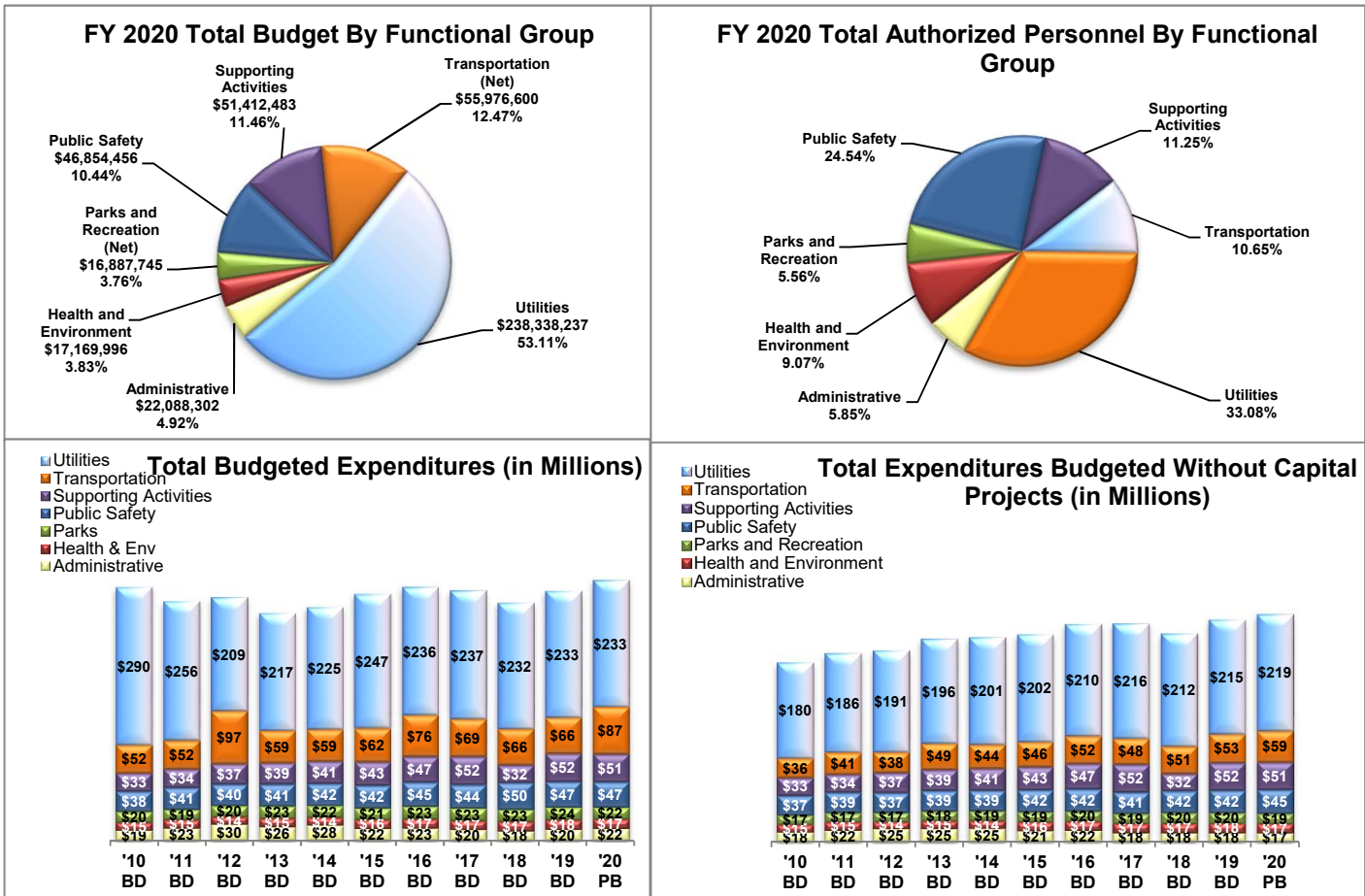
**Appropriated Fund Balance** is the amount of reserves from a previous year that are budgeted for use in the next fiscal year. In the general fund, Council has a policy that allows the use of reserves above the cash reserve target to be budgeted. Generally these funds are used for either one-time expenses or as a temporary source. In FY 2020 there is a total appropriated fund balance amount of \$4.1 million between the General Fund and the Capital Projects Fund. In the General Fund appropriated fund balance is \$3.5 million and \$1,144,650 is being used to fund fleet replacements and \$2,308,348 for Police and Fire pay plan costs. In the Capital Projects Fund \$40,359 of chamber receipts are being appropriated to the Walton Building project and \$649,216 of ABC Labs tax credit are being appropriated to the Lenoir connection project in streets capital projects.

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## Summary of Total Revenues By Fund Type

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
<b>General Government Funds:</b>						
1100 General Fd	\$83,897,770	\$86,098,789	\$84,756,545	\$88,210,111	\$2,111,322	2.5%
2190 Capital Improvement STax Fd	\$5,961,469	\$5,716,905	\$5,681,049	\$5,582,007	(\$134,898)	(2.4%)
2200 Parks Sales Tax Fd	\$5,935,260	\$5,787,758	\$5,680,579	\$5,577,374	(\$210,384)	(3.6%)
2210 Transportation STax Fd	\$11,886,788	\$11,460,570	\$11,362,416	\$11,164,402	(\$296,168)	(2.6%)
2220 Public Improvement Fd	\$2,159,788	\$2,315,649	\$2,311,581	\$2,294,571	(\$21,078)	(0.9%)
2290 Convention & Tourism Fd	\$3,401,696	\$3,525,164	\$3,520,664	\$3,588,259	\$63,095	1.8%
2300 Stadium TDD Fd	\$1,983,310	\$970,551	\$970,551	\$970,551	\$0	0.0%
2310 Contributions Fd	\$476,427	\$159,890	\$168,989	\$16,820	(\$143,070)	(89.5%)
2320 Mid Mo Sol Waste Mgt Dis Fd	\$119,432	\$166,106	\$165,708	\$168,275	\$2,169	1.3%
2610 Non-Motorized Grant Fd	\$98,675	\$210,952	\$210,952	\$53,519	(\$157,433)	(74.6%)
2660 CDBG	\$1,087,061	\$378,977	\$777,706	\$372,636	(\$6,341)	(1.7%)
3xxx Debt Service Fd (combined)	\$4,590,141	\$4,168,557	\$4,168,557	\$4,150,475	(\$18,082)	(0.4%)
4400 Capital Projects Fd	\$14,413,960	\$14,334,005	\$15,326,437	\$24,057,119	\$9,723,114	67.8%
<b>Total Govt. Funds</b>	<b>\$136,011,777</b>	<b>\$135,293,873</b>	<b>\$135,101,734</b>	<b>\$146,206,119</b>	<b>\$10,912,246</b>	<b>8.07%</b>
<b>Enterprise Funds:</b>						
503x Railroad Fd	\$673,236	\$471,911	\$400,151	\$490,221	\$18,310	3.9%
504x Transload Facility Fd	\$265,735	\$249,226	\$233,679	\$249,226	\$0	0.0%
550x Water Utility Fd	\$29,216,810	\$27,165,380	\$27,758,704	\$28,926,689	\$1,761,309	6.5%
551x Electric Utility Fd	\$136,674,320	\$135,139,026	\$138,570,140	\$140,037,287	\$4,898,261	3.6%
552x Recreation Services Fd	\$10,196,445	\$8,201,541	\$8,047,227	\$7,381,991	(\$819,550)	(10.0%)
553x Transit Fd	\$7,203,380	\$8,070,210	\$8,503,394	\$8,661,053	\$590,843	7.3%
554x Airport Fd	\$12,628,637	\$9,247,163	\$9,653,626	\$14,992,619	\$5,745,456	62.1%
555x Sanitary Sewer Utility Fd	\$27,849,922	\$26,210,498	\$25,987,864	\$26,037,807	(\$172,691)	(0.7%)
556x Parking Utility Fd	\$4,875,931	\$4,994,924	\$4,761,372	\$4,931,807	(\$63,117)	(1.3%)
557x Solid Waste Utility Fd	\$25,912,252	\$23,503,295	\$24,064,813	\$23,746,513	\$243,218	1.0%
558x Storm Water Utility Fd	\$2,481,365	\$3,054,040	\$3,074,175	\$3,656,449	\$602,409	19.7%
<b>Total Enterprise Funds</b>	<b>\$257,978,033</b>	<b>\$246,307,214</b>	<b>\$251,055,145</b>	<b>\$259,111,662</b>	<b>\$12,804,448</b>	<b>5.20%</b>
<b>Internal Service Funds:</b>						
6590 Employee Benefit Fd	\$19,278,590	\$20,979,550	\$20,355,468	\$20,126,281	(\$853,269)	(4.1%)
6690 Self Insurance Reserve Fd	\$6,306,213	\$6,473,406	\$6,473,406	\$6,348,999	(\$124,407)	(1.9%)
6710 Custodial / Maintenance Fd	\$1,501,628	\$1,608,266	\$1,635,062	\$1,688,919	\$80,653	5.0%
6720 Fleet Operations Fd	\$7,178,439	\$8,337,072	\$8,321,505	\$8,435,530	\$98,458	1.2%
6740 Information Technology Fd	\$8,725,908	\$8,475,530	\$8,486,017	\$8,215,562	(\$259,968)	(3.1%)
6750 Community Relations Fd	\$2,587,392	\$2,736,674	\$2,691,022	\$2,466,028	(\$270,646)	(9.9%)
6760 Utility Customer Services Fd	\$2,700,662	\$3,004,109	\$2,791,609	\$2,987,409	(\$16,700)	(0.6%)
<b>Total Internal Service Fds</b>	<b>\$48,278,832</b>	<b>\$51,614,607</b>	<b>\$50,754,089</b>	<b>\$50,268,728</b>	<b>(\$1,345,879)</b>	<b>(2.61%)</b>
<b>Total City Revenues</b>	<b>\$442,268,642</b>	<b>\$433,215,694</b>	<b>\$436,910,968</b>	<b>\$455,586,509</b>	<b>\$22,370,815</b>	<b>5.16%</b>

## Overall Expenditures By Function (Where the Money Goes)



## Expenditures (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Administrative	\$18,268,590	\$20,472,796	\$20,003,589	\$22,088,302	\$1,615,506	7.9%
Health and Environment	\$17,545,340	\$17,577,790	\$17,090,361	\$17,169,996	(\$407,794)	(2.3%)
Parks and Recreation (Net)	\$17,873,638	\$17,396,207	\$17,162,944	\$16,887,745	(\$508,462)	(2.9%)
Public Safety	\$45,198,936	\$47,454,984	\$47,113,296	\$46,854,456	(\$600,528)	(1.3%)
Supporting Activities	\$43,802,191	\$51,705,397	\$49,316,342	\$51,412,483	(\$292,914)	(0.6%)
Transportation (Net)	\$38,413,565	\$41,412,738	\$58,777,017	\$55,976,600	\$14,563,862	35.2%
Utilities	\$231,731,525	\$253,811,151	\$248,486,431	\$238,338,237	(\$15,472,914)	(6.1%)
<b>Total Actual Spending</b>	<b>\$412,833,785</b>	<b>\$449,831,063</b>	<b>\$457,949,980</b>	<b>\$448,727,819</b>	<b>(\$1,103,244)</b>	<b>(0.2%)</b>
Other Special Rev. Fds*	\$30,162,261	\$31,096,165	\$30,916,348	\$36,237,149	\$5,140,984	16.5%
<b>Total All Funds Exp.</b>	<b>\$442,996,046</b>	<b>\$480,927,228</b>	<b>\$488,866,328</b>	<b>\$484,964,968</b>	<b>\$4,037,740</b>	<b>0.8%</b>

\* Other Special Revenue Funds include Parks Sales Tax, Transportation Sales Tax, Capital Improvement Sales Tax, Public Improvement Fund, and Stadium TDD Fund which transfer funds into various Parks and Transportation departments.

## Authorized Personnel

	Actual FY 2018	Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
Administrative	91.66	91.87	89.97	88.34	(1.63)
Health and Environment	134.90	135.50	136.60	137.10	0.50
Parks and Recreation	81.40	82.00	82.00	84.00	2.00
Public Safety	364.15	364.75	367.75	370.75	3.00
Supporting Activities	170.14	174.14	174.04	169.99	(4.05)
Transportation	156.80	158.99	158.99	160.97	1.98
Utilities	499.35	501.65	498.65	499.85	1.20
<b>Total</b>	<b>1,498.40</b>	<b>1,508.90</b>	<b>1,508.00</b>	<b>1,511.00</b>	<b>3.00</b>

Total Revenues do not equal Total Expenditures due to the planned use of reserves in accordance with budget strategies and guidelines.

# All Funds Expenditure Summary (Where the Money Goes)

## Functional Group Expenditure Comments

**Transportation Departments** include Public Works Streets and Engineering, Non-Motorized Grant, Parking Enforcement and Traffic Control, Transit, Airport, Parking, Railroad, Transload, transportation-related capital projects, and special revenue funds that fund the capital projects including the one-quarter cent capital improvement sales tax, one-half cent transportation sales tax, Public Improvement Fund, and the Stadium TDD Fund. There is a 1.98 FTE net increase in positions. Net transportation department budgets reflect a \$14.6 million increase or 35.2% from the FY 2019 adjusted budget primarily due to increased capital project funding of \$10.7 million in Streets and \$4.2 million in Airport.

It should be noted that because of governmental accounting standards, the City must accumulate and pay out sources that are legally restricted for a particular purpose in separate funds. In the transportation functional group, these restricted funding sources include the Transportation Sales Tax, Capital Improvement Sales Tax, development fees, the capital portion of the general sales tax, and the Stadium TDD funds.

As such, a total budget number for Transportation would include both these special revenue funds and use of these dedicated sources in the Streets and Sidewalks, Transit, and Airport budgets. This would result in a total that is higher than the actual dollars that are available. Therefore, the Transportation functional group reflects the actual amount available for spending instead of the total with those special revenue funds included.

- Street maintenance funding will remain the same as FY 2019 at \$2.7 million.
- Airport reflects a \$4.2 million increase due to \$4.5 million higher capital project funding related to Runway 2-20 and Taxiway A extension and isolated repairs.
- Transit reflects a \$0.6 million decrease due to the full year impact of service changes that began in June, 2019.
- Public Improvement Fund reflects \$8.7 million increase due to transfers to the Capital Projects Fund for streets and sidewalks projects.

**Utility Departments** include Water, Electric, Sewer, Solid Waste, Mid-Missouri Solid Waste Management District, and Storm Water. In total, utility departments reflect a \$15.5 million decrease or 6.1% from the FY 2019 adjusted budget. There is a 1.20 FTE net increase in positions.

Highlights for utility departments include:

- City Utilities is proposing to implement any proposed utility rate changes in January each year. This will allow staff to evaluate the previous year financials once all revenues/expenses are finalized since the majority of the Water and Electric utility revenues are significantly impacted by the summer months (June thru September).
- Water reflects a \$9.8 million decrease due to \$12.2 million lower capital project funding. A 3% voter approved rate increase is included to ensure the fund meets its debt coverage requirements (including PILOT expense). A water ballot issue was passed by the voters on August 7, 2018 and will provide funding for capital projects for the next five years. In FY 2020, 2.00 FTE Water Distribution Operators were added in the Fire Hydrant and the Valve Oper Programs to ensure we meet DNR requirements.
- Electric reflects a \$8.4 million increase due to \$2.5 million higher capital project funding and a \$3 million increase in power supply costs.

- Solid Waste reflects a \$1.6 million increase primarily due to \$2.6 million higher capital project funding. There are no rate increases for residential, commercial, and the landfill for FY 2020 as a cost of service study will be conducted in FY 2020. A 1.00 FTE Solid Waste Supervisor was added.
- Sewer reflects a \$16.5 million decrease due to \$16 million lower capital projects funding. There are no rate increases for FY 2020. In FY 2020, three vacant positions (Sr ASA, Engineering Tech and Sr Equipment operator) were deleted due to budget cuts to fund pay plan changes.
- Storm Water reflects a \$0.8 million increase due to \$854,943 higher capital project funding. The last voter approved rate increase of 20% is included.

**Public Safety Departments** include Police, Fire, Public Safety Capital Projects, and Municipal Court. Total public safety departments reflect a \$0.6 million or 1.3% decrease for FY 2020 primarily due to lower capital project funding required.

- The Police budget reflects a \$1.4 million increase due to \$324,000 increase in fleet replacements, a \$1.1 million increase due to the pay plan and includes the addition of one Custodian and two Community Service Aides for the Molly Thomas-Bowden Neighborhood Policing Center which will begin construction in the fall of 2019.
- The Fire budget reflects a \$1.1 million increase due to the pay plan.
- Public Safety capital projects reflect a \$3.25 million decrease due to lower funding required.
- Municipal Court reflects a \$149,447 increase due to the pay plan and a full year of funding for three permanent positions that were added during FY 2019 as a result of new Supreme Court rules which now require a new court date for all ordinance violations.

**Supporting Activity Departments** include the Employee Benefit Fund, Self Insurance Fund, Custodial and Building Maintenance Fund, Fleet Operations Fund, Information Technology Fund, Community Relations Fund, and the Utility Customer Services Fund. These departments are classified as internal service funds since their primary customers are other city departments. Fees are set to recover the cost of their operation from the city departments who receive their service. In total, supporting activity budgets reflect a decrease of \$0.3 million or 0.6%.

- Employee Benefit Fund reflects an increase of \$488,314 due to lower claims costs and insurance premiums.
- Information Technology (IT) reflects an increase of \$450,968 due to higher maintenance agreements, funding for phase one of citywide security cameras and DVR replacement project, and software needs dedicated to city utilities. A 1.00 FTE vacant Engineering Tech position was deleted in GIS and a 1.00 FTE Physical Security and Network Technician position was added to oversee the security camera and DVR project
- The Self Insurance Fund reflects a decrease of \$240,624 due to lower claims costs.
- Utility Customer Service reflects a \$119,481 decrease due to lower IT fees that resulted from reducing software maintenance agreements.



## All Funds Expenditure Summary (Where the Money Goes)

### Functional Group Expenditure Comments

**Administrative Departments** include City Council, City Clerk, City Manager, Finance, Human Resources, Law, City General, Public Works Administration, General Government Debt, and Other General Government Capital Projects. Total Administrative Departments reflect a \$1.6 million increase or 7.9% primarily due to \$2.0 million increased capital project funding in Administrative Capital Project.

- Finance reflects a \$154,719 decrease due to the elimination of two vacant positions (Pension Administrator and Accounting Supervisor) and one-time funding in FY 2019 from the COFERS project to pay for non-capital related costs.
- City Manager reflects a \$140,888 decrease due to elimination of a Deputy City Manager position and moving an Event Services Specialist to Convention and Visitors during FY 2019 with the full budgetary impact reflected in FY 2020.
- City General reflects a \$77,879 decrease due to FY 2019 including one-time transfers to the Capital Project Fund and Employee Benefit Fund.
- Other General Government capital projects reflect an increase of \$2.0 million due to increased funding for public building major maintenance projects and renovation of the Grissum Building.

**Parks and Recreation** includes general operations, recreation services, capital projects, and the Parks Sales Tax special revenue fund. While the FY 2020 budget amount is \$22.1 million for all of the parks related funds, it is more appropriate to look at the net amount of \$16.9 million which subtracts out the Parks Sales Tax Fund since the expenditures in the Parks Sales Tax Fund are reflected as revenues in the general fund, recreation services fund, and the capital projects fund. Net Parks and Recreation Departments reflect a \$0.5 million decrease primarily due to \$1.5 million lower capital project funding in Recreation Services. For FY 2020, there is an additional 1.00 FTE Recreation Specialist position and 1.00 FTE Custodian position in Recreation Services for new facilities (cross country and sports fieldhouse).

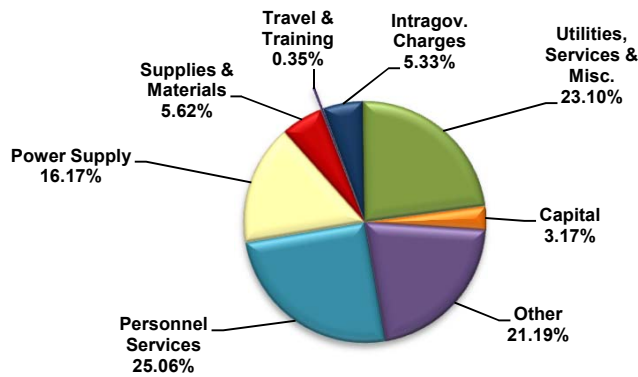
**Health and Environment** departments include Health and Human Services, Community Development, Economic Development, Cultural Affairs, Convention and Visitors Bureau (CVB), Office of Sustainability, Community Development Block Grant (CDBG) Fund, and the Contributions Fund. For FY 2020, these departments reflect a \$0.4 million decrease. Budget cuts were taken to offset the pay plan costs.

- Public Health and Human Services reflects a \$9,371 or 0.1% increase. Budget cuts of \$62,894 to help offset pay plan costs included the elimination of a vacant 1.00 FTE Nurse Practitioner. These duties will be handled by temporary employees. A 1.00 FTE Environmental Health Specialist position was added to address a 160% increase in the number of facilities requiring inspections since 2012. The costs for this position will be partially offset by fee increases. A 0.50 FTE Tobacco Education and Enforcement Office position was added to coordinate enforcement for the newly established retail licensing program.
- CVB reflects a \$485,445 increase due to higher amount of transfers to Airport and parks for capital projects.
- Economic Development reflects a \$87,447 decrease due to certain CVB funded expenses paid to REDI no longer flowing through the Economic Development budget. These expenses will now be paid directly by CVB.
- Sustainability reflects a \$33,891 increase due to the pay package and costs related to the implementation of the Climate Action and Adaptation Plan (CAAP)
- Cultural Affairs reflects a \$102,129 decrease due to CVB funded expenses for Maplewood and Blind Boone curation costs no longer flowing thru this budget and the elimination of the payment for CAT TV.
- CDBG Fund reflects a \$0.6 million decrease as the city only budgets for the administrative expenses during the budget process and the budget is revised during the year when the annual grant amount is awarded.
- Contributions Fund reflects a \$133,324 decrease as the city only budgets for the administrative expenses during the budget process and the budget is revised when donations are received during the year.

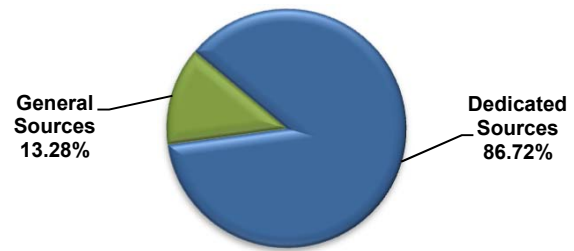


## Overall Expenditure Summary By Category (Where the Money Goes)

**FY 2020 Total Expenditures By Category**

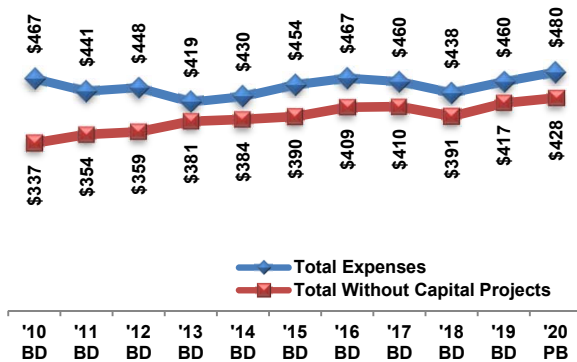


**FY 2020 Totals By Funding Source**

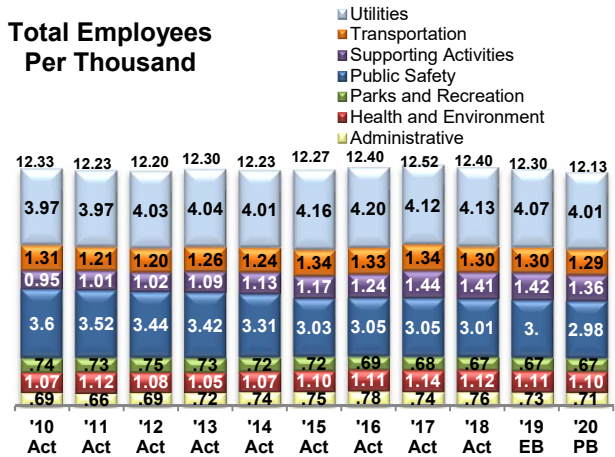


General sources can be reallocated from one department to another. Dedicated sources are specifically allocated to a department.

**Total Budgeted Expenditures (In Millions)**



**Total Employees Per Thousand**



### Expenditures (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$110,695,335	\$118,349,396	\$113,942,287	\$121,550,556	\$3,201,160	2.7%
Power Supply	\$71,064,762	\$75,385,653	\$75,333,500	\$78,427,588	\$3,041,935	4.0%
Supplies & Materials	\$24,846,234	\$27,221,050	\$26,233,045	\$27,256,052	\$35,002	0.1%
Travel & Training	\$1,224,480	\$1,657,028	\$1,519,374	\$1,708,665	\$51,637	3.1%
Intragov. Charges	\$24,894,316	\$26,687,884	\$26,688,651	\$25,841,070	(\$846,814)	(3.2%)
Utilities, Services & Misc.	\$99,337,725	\$113,636,558	\$127,499,438	\$112,012,315	(\$1,624,243)	(1.4%)
Capital	\$12,306,555	\$20,883,029	\$20,133,164	\$15,387,894	(\$5,495,135)	(26.3%)
Other	\$98,626,639	\$97,106,630	\$97,516,869	\$102,780,828	\$5,674,198	5.8%
<b>Total</b>	<b>\$442,996,046</b>	<b>\$480,927,228</b>	<b>\$488,866,328</b>	<b>\$484,964,968</b>	<b>\$4,037,740</b>	<b>0.8%</b>
Operating Expenses	\$311,899,167	\$341,614,263	\$332,700,854	\$348,594,888	\$6,980,625	2.0%
Non-Operating Expenses	\$53,054,127	\$53,010,527	\$52,408,417	\$58,923,417	\$5,912,890	11.2%
Debt Service	\$16,976,008	\$16,086,031	\$16,077,038	\$15,558,617	(\$527,414)	(3.3%)
Capital Additions	\$7,536,272	\$6,758,029	\$6,008,164	\$9,692,894	\$2,934,865	43.4%
TI. Excluding Cap Impr. Plan	<b>\$389,465,574</b>	<b>\$417,468,850</b>	<b>\$407,194,473</b>	<b>\$432,769,816</b>	<b>\$15,300,966</b>	<b>3.7%</b>
Capital Projects	\$53,530,472	\$63,458,378	\$81,671,855	\$52,195,152	(\$11,263,226)	(17.7%)
<b>Total Expenses</b>	<b>\$442,996,046</b>	<b>\$480,927,228</b>	<b>\$488,866,328</b>	<b>\$484,964,968</b>	<b>\$4,037,740</b>	<b>0.8%</b>

### Funding Sources

Dedicated Sources	\$382,853,914	\$420,573,790	\$429,168,651	\$420,569,347	(\$4,443)	(0.0%)
General Sources	\$60,142,132	\$60,353,438	\$59,697,677	\$64,395,621	\$4,042,183	6.7%
<b>Total Funding Sources</b>	<b>\$442,996,046</b>	<b>\$480,927,228</b>	<b>\$488,866,328</b>	<b>\$484,964,968</b>	<b>\$4,037,740</b>	<b>0.8%</b>

## Overall Expenditures By Category and Classification (Where the Money Goes)

### Highlights / Significant Changes

**Personnel Services:** Increase of \$3.2 million or 2.7% from the FY 2019 adjusted budget. This includes a net addition of 3.0 FTE permanent positions. The General Fund will increase by a net of 3.37 FTE and a net of 1.40 FTE positions are being deleted in other funds. This budget includes no health insurance increase. The pay package for FY 2020 includes: classifications have been moved to new pay bands as recommended by our consultants which may have resulted in a move to minimum adjustment for some employees. There is funding included for an incremental move toward the midpoint for employees that have been in their classification for 3, 4, or 5 years. In order to help address compression issues, a time in class adjustment has been included which is equal to 0.5% for each year employees have been in their classification more than five years. A 0.5% across the board increase (0.25% for CPOA represented employees) has been included for all employees who are below the maximum rate for their pay band (which has been increased by the across the board increase). Supervisor adjustments have been implemented in order to ensure supervisors make 1% above the highest hourly rate of employees they supervise.

**Power Supply** reflects \$3.0 million or a 4.0% increase from FY 2019 adjusted budget based on charges for demand, energy received from plants and contract costs.

**Supplies and Materials:** reflects a \$35,002 or 0.1% increase from the FY 2019 adjusted budget.

**Travel and Training:** reflects an increase of \$51,637 or 3.1% from FY 2019 primarily due to increases in training costs budgeted in Finance that were previously paid for by general fund savings. These amounts are needed to ensure employees with certifications can maintain continuing education requirements.

**Intragovernmental Charges:** reflects a decrease of \$0.8 million or 3.2% from FY 2019 adjusted budget.

- Employee Benefit fees decreased by \$568,269 or 3.2% due to lower claims and insurance premiums and using down excess cash.
- Information Technology fees reflect a decrease of \$150,645 or 2.43% to use down excess cash reserves.
- General and Administrative Fees decrease by \$699,773 due to a calculation error that occurred in FY 2019. To ensure this does not occur in the future, management has approved a simplified calculation method that reduces the number of separate calculations from 23 to 5.

**Utilities, Services & Miscellaneous:** reflects a decrease of \$1.6 million or 1.4% below the FY 2019 adjusted budget, primarily due to lower capital project funding in Sewer, Water, Public Safety, and Recreation Services

**Capital:** This category accounts for all items over \$5,000 and includes vehicles, equipment, buildings, etc. and fixed assets in the capital improvement plan. FY 2020 reflects a decrease of \$5.5 million or 26.3% from the FY 2019 adjusted budget which is primarily due to fleet replacement funding and capital project funding.

**Other:** This category accounts for non-operating types of expenses including subsidies, transfers, interest payments, and depreciation. FY 2020 shows an increase of \$5.8 million from the FY 2019 adjusted budget due to increases in transfers to the Capital Project Fund from the Public Improvement Fund and the Capital Improvement Sales Tax Fund.

**Operating Expenses:** include the daily costs of operating our city. These costs include personnel, purchased power costs, supplies, training, intragovernmental charges (charges between departments for services such as custodial, computers, and fleet), utilities, and contractual services. For FY 2020, the operating expenses show an increase of \$7.0 million or 2.0% from FY 2019 adjusted budget.

- This increase is primarily due to pay plan costs and \$3.0 million for increased power supply costs.

**Capital Projects** are those projects which are specifically identified in the city's capital improvement plan (CIP). The costs to fund these projects can vary greatly from year to year because the entire construction cost must be funded before a construction contract can be awarded even though the actual construction can take several years to complete. Capital projects reflect a decrease of \$11.3 million from the FY 2019 adjusted budget. Capital project increases are budgeted in Administrative (\$2.0 million), Airport (\$4.5 million), Streets (\$10.7 million), Parking (\$260,000), Solid Waste (\$2.6 million), Electric (\$100,000), Storm Water (\$854,943) and Parks (\$779,000). Capital project decreases are budgeted in Recreation Services (\$1.5 million), Public Safety (\$3.25 million), Transit (\$90,013), Water (\$12.2 million), and Sewer (\$16 million).

**Dedicated Sources** are revenues that are either generated by the services provided by a department or must be used for a specific or mandated purpose. These revenues cannot be moved from one department to another because they are restricted. There are 87% of the city's revenues that fall within this category.

## Summary of Total Expenditures by Fund Type

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
<b>General Government:</b>						
1100 General Fd	\$83,424,643	\$85,843,411	\$84,088,891	\$88,210,111	\$2,366,700	2.8%
2190 Capital Improvement STax Fd	\$8,092,991	\$7,945,476	\$7,902,627	\$7,193,950	(\$751,526)	(9.5%)
2200 Parks Sales Tax Fd	\$7,182,656	\$6,107,969	\$6,107,969	\$5,256,744	(\$851,225)	(13.9%)
2210 Transportation STax Fd	\$13,552,706	\$14,117,803	\$13,980,835	\$12,190,359	(\$1,927,444)	(13.7%)
2220 Public Improvement Fd	\$350,432	\$1,941,441	\$1,941,441	\$10,612,620	\$8,671,179	446.6%
2290 Convention & Tourism Fd	\$2,603,077	\$2,770,709	\$2,783,106	\$3,256,154	\$485,445	17.5%
2300 Stadium TDD Fd	\$983,476	\$983,476	\$983,476	\$983,476	\$0	0.0%
2310 Contributions Fd	\$422,258	\$150,144	\$147,844	\$16,820	(\$133,324)	(88.8%)
2320 Mid Mo Sol Waste Mgt Dis Fd	\$158,066	\$166,106	\$164,455	\$168,275	\$2,169	1.3%
2610 Non-Motorized Grant Fd	\$47,523	\$210,952	\$50,574	\$53,519	(\$157,433)	(74.6%)
2660 CDBG	\$1,028,444	\$984,441	\$989,290	\$372,636	(\$611,805)	(62.1%)
3xxx Debt Service Fd (combined)	\$4,915,850	\$4,343,733	\$4,343,733	\$4,341,657	(\$2,076)	(0.0%)
4400 Capital Projects Fd	\$10,766,457	\$13,809,005	\$32,022,482	\$24,057,119	\$10,248,114	74.2%
<b>Total Governmental Funds</b>	<b>\$133,528,579</b>	<b>\$139,374,666</b>	<b>\$155,506,723</b>	<b>\$156,713,440</b>	<b>\$17,338,774</b>	<b>12.44%</b>
<b>Enterprise Funds:*</b>						
503x Railroad Fd	\$968,837	\$1,080,807	\$929,300	\$1,004,284	(\$76,523)	(7.1%)
504x Transload Facility Fd	\$185,491	\$314,951	\$305,575	\$433,202	\$118,251	37.5%
550x Water Utility Fd	\$28,333,628	\$40,091,797	\$39,235,752	\$30,263,363	(\$9,828,434)	(24.5%)
551x Electric Utility Fd	\$143,350,135	\$143,087,392	\$141,763,170	\$151,496,137	\$8,408,745	5.9%
552x Recreation Services Fd	\$9,263,878	\$9,441,273	\$9,292,244	\$8,009,407	(\$1,431,866)	(15.2%)
553x Transit Fd	\$8,561,801	\$9,448,881	\$9,507,998	\$8,890,854	(\$558,027)	(5.9%)
554x Airport Fd	\$10,095,338	\$11,003,225	\$10,964,479	\$15,187,290	\$4,184,065	38.0%
555x Sanitary Sewer Utility Fd	\$29,620,159	\$40,119,237	\$38,463,896	\$23,667,585	(\$16,451,652)	(41.0%)
556x Parking Utility Fd	\$5,016,472	\$4,912,983	\$4,721,691	\$5,144,046	\$231,063	4.7%
557x Solid Waste Utility Fd	\$27,564,458	\$26,997,308	\$25,641,779	\$28,613,648	\$1,616,340	6.0%
558x Storm Water Utility Fd	\$2,705,079	\$3,349,311	\$3,217,379	\$4,129,229	\$779,918	23.3%
<b>Total Enterprise Funds</b>	<b>\$265,665,276</b>	<b>\$289,847,165</b>	<b>\$284,043,263</b>	<b>\$276,839,045</b>	<b>(\$13,008,120)</b>	<b>(4.49%)</b>
<b>Internal Service Funds:*</b>						
6590 Employee Benefit Fd	\$16,810,304	\$19,422,602	\$18,009,994	\$18,934,288	(\$488,314)	(2.5%)
6690 Self Insurance Reserve Fd	\$4,413,017	\$6,938,808	\$6,923,427	\$6,698,184	(\$240,624)	(3.5%)
6710 Custodial / Maintenance Fd	\$1,678,464	\$1,828,630	\$1,777,483	\$1,878,044	\$49,414	2.7%
6720 Fleet Operations Fd	\$7,171,316	\$8,488,289	\$8,252,035	\$8,558,754	\$70,465	0.8%
6730 GIS Fd	\$552,315	\$0	\$0	\$0	\$0	0.0%
6740 Information Technology Fd	\$8,107,785	\$9,036,029	\$8,700,844	\$9,486,997	\$450,968	5.0%
6750 Community Relations Fd	\$2,785,228	\$2,913,188	\$2,804,198	\$2,897,846	(\$15,342)	(0.5%)
6760 Utility Customer Services Fd	\$2,283,762	\$3,077,851	\$2,848,361	\$2,958,370	(\$119,481)	(3.9%)
<b>Total Internal Service Funds</b>	<b>\$43,802,191</b>	<b>\$51,705,397</b>	<b>\$49,316,342</b>	<b>\$51,412,483</b>	<b>(\$292,914)</b>	<b>(0.57%)</b>
<b>Total City Expenses</b>	<b>\$442,996,046</b>	<b>\$480,927,228</b>	<b>\$488,866,328</b>	<b>\$484,964,968</b>	<b>\$4,037,740</b>	<b>0.84%</b>

\* Includes CIP (Capital Improvement Plan) and Capital Additions for Enterprise and Internal Service Funds.  
Funding for many CIP Projects is from accumulated balances.

## Expense Summary By Function and Department (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
<b>Administrative:</b>						
City Council (GF)	\$193,676	\$335,241	\$323,544	\$297,661	(\$37,580)	(11.2%)
City Clerk (GF)	\$390,009	\$455,053	\$450,911	\$456,028	\$975	0.2%
City Manager (GF)	\$1,476,215	\$1,445,824	\$1,387,979	\$1,304,936	(\$140,888)	(9.7%)
Finance Department (GF)	\$4,355,870	\$4,787,887	\$4,503,312	\$4,633,168	(\$154,719)	(3.2%)
Human Resources (GF)	\$1,152,000	\$1,222,800	\$1,159,577	\$1,219,630	(\$3,170)	(0.3%)
Law Department (GF)	\$1,907,534	\$2,003,889	\$1,974,726	\$2,009,332	\$5,443	0.3%
City General (GF)	\$2,836,544	\$2,694,591	\$2,693,328	\$2,616,712	(\$77,879)	(2.9%)
Public Works Administration (GF)	\$232,171	\$233,778	\$216,479	\$233,819	\$41	0.0%
Other Gen. Govt. Cap. Prjcts (CIP)	\$808,721	\$2,950,000	\$2,950,000	\$4,975,359	\$2,025,359	68.7%
Debt Service Fds (DSF)	\$4,915,850	\$4,343,733	\$4,343,733	\$4,341,657	(\$2,076)	(0.0%)
<b>Total Administrative</b>	<b>\$18,268,590</b>	<b>\$20,472,796</b>	<b>\$20,003,589</b>	<b>\$22,088,302</b>	<b>\$1,615,506</b>	<b>7.9%</b>
<b>Health and Environment:</b>						
Public Health & Human Svcs (GF)	\$7,591,836	\$7,724,553	\$7,377,754	\$7,733,924	\$9,371	0.1%
Health and Env Cap. Prjcts (CIP)	\$1,856	\$0	\$0	\$0	\$0	0.0%
Community Development (GF)	\$4,506,949	\$4,377,783	\$4,266,538	\$4,376,017	(\$1,766)	(0.0%)
Economic Development (GF)	\$511,153	\$589,878	\$568,171	\$502,401	(\$87,477)	(14.8%)
Cultural Affairs (GF)	\$457,583	\$536,149	\$521,914	\$434,020	(\$102,129)	(19.0%)
Convention & Tourism Fd (SRF)	\$2,603,077	\$2,770,709	\$2,783,106	\$3,256,154	\$485,445	17.5%
Office of Sustainability (GF)	\$422,184	\$444,133	\$435,744	\$478,024	\$33,891	7.6%
CDBG Fd (SRF)	\$1,028,444	\$984,441	\$989,290	\$372,636	(\$611,805)	(62.1%)
Contributions Fd (TF)	\$422,258	\$150,144	\$147,844	\$16,820	(\$133,324)	(88.8%)
<b>Total Health and Environment</b>	<b>\$17,545,340</b>	<b>\$17,577,790</b>	<b>\$17,090,361</b>	<b>\$17,169,996</b>	<b>(\$407,794)</b>	<b>(2.3%)</b>
<b>Parks and Recreation:</b>						
General Fund Operations (GF)	\$5,831,599	\$5,889,934	\$5,805,700	\$6,034,338	\$144,404	2.5%
Recreation Services Fd (EF)	\$9,263,878	\$9,441,273	\$9,292,244	\$8,009,407	(\$1,431,866)	(15.2%)
Parks Capital Projects (CIP)	\$2,778,161	\$2,065,000	\$2,065,000	\$2,844,000	\$779,000	37.7%
<b>Net Parks and Recreation *</b>	<b>\$17,873,638</b>	<b>\$17,396,207</b>	<b>\$17,162,944</b>	<b>\$16,887,745</b>	<b>(\$508,462)</b>	<b>(2.9%)</b>
Parks Sales Tax Fd (SRF)	\$7,182,656	\$6,107,969	\$6,107,969	\$5,256,744	(\$851,225)	(13.9%)
<b>Total Parks and Recreation</b>	<b>\$25,056,294</b>	<b>\$23,504,176</b>	<b>\$23,270,913</b>	<b>\$22,144,489</b>	<b>(\$1,359,687)</b>	<b>(5.8%)</b>
<b>Public Safety:</b>						
Police Department (GF)	\$22,444,231	\$23,332,917	\$23,242,378	\$24,767,030	\$1,434,113	6.1%
Fire Department (GF)	\$18,227,177	\$17,990,217	\$17,743,323	\$19,056,129	\$1,065,912	5.9%
Public Safety Capital Projects (CIP)	\$3,729,547	\$5,200,000	\$5,200,000	\$1,950,000	(\$3,250,000)	(62.5%)
Municipal Court (GF)	\$796,558	\$931,850	\$927,595	\$1,081,297	\$149,447	16.0%
<b>Total Before PSJC</b>	<b>\$45,197,513</b>	<b>\$47,454,984</b>	<b>\$47,113,296</b>	<b>\$46,854,456</b>	<b>(\$600,528)</b>	<b>(1.3%)</b>
Pub. Safety Joint Comm (GF)	\$1,423	\$0	\$0	\$0	\$0	0.0%
<b>Total Public Safety</b>	<b>\$45,198,936</b>	<b>\$47,454,984</b>	<b>\$47,113,296</b>	<b>\$46,854,456</b>	<b>(\$600,528)</b>	<b>(1.3%)</b>
<b>Supporting Activities:</b>						
Employee Benefit Fd (ISF)	\$16,810,304	\$19,422,602	\$18,009,994	\$18,934,288	(\$488,314)	(2.5%)
Self Insurance Reserve Fd (ISF)	\$4,413,017	\$6,938,808	\$6,923,427	\$6,698,184	(\$240,624)	(3.5%)
Custodial & Bldg Maint. Fd (ISF)	\$1,678,464	\$1,828,630	\$1,777,483	\$1,878,044	\$49,414	2.7%
Fleet Operations Fd (ISF)	\$7,171,316	\$8,488,289	\$8,252,035	\$8,558,754	\$70,465	0.8%
Information Technology Fd (ISF)	\$8,107,785	\$9,036,029	\$8,700,844	\$9,486,997	\$450,968	5.0%
GIS Fund (ISF)	\$552,315	\$0	\$0	\$0	\$0	0.0%
Community Relations Fd (ISF)	\$2,785,228	\$2,913,188	\$2,804,198	\$2,897,846	(\$15,342)	(0.5%)
Utility Customer Services Fd (ISF)	\$2,283,762	\$3,077,851	\$2,848,361	\$2,958,370	(\$119,481)	(3.9%)
<b>Total Supporting Activities</b>	<b>\$43,802,191</b>	<b>\$51,705,397</b>	<b>\$49,316,342</b>	<b>\$51,412,483</b>	<b>(\$292,914)</b>	<b>(0.6%)</b>

\* Since Parks and Recreation, Recreation Services, and Capital Projects include transfers from the Parks Sales Tax Fund, the actual funding for Parks and Recreation is reflected in the Net Parks and Recreation line.

## Expense Summary By Function and Department (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
<b>Transportation:</b>						
Non-Motorized Grant (SRF)	\$47,523	\$210,952	\$50,574	\$53,519	(\$157,433)	(74.6%)
Streets and Engineering (GF)	\$9,011,087	\$9,525,246	\$9,223,153	\$9,720,634	\$195,388	2.1%
Streets & Sidewalks Cap Project (CI)	\$3,448,172	\$3,594,005	\$21,807,482	\$14,287,760	\$10,693,755	297.5%
Parking Enforcement & Traffic (GF)	\$1,078,844	\$1,321,688	\$1,266,765	\$1,255,011	(\$66,677)	(5.0%)
Transit Fd (EF)	\$8,561,801	\$9,448,881	\$9,507,998	\$8,890,854	(\$558,027)	(5.9%)
Regional Airport Fd (EF)	\$10,095,338	\$11,003,225	\$10,964,479	\$15,187,290	\$4,184,065	38.0%
Parking Facilities Fd (EF)	\$5,016,472	\$4,912,983	\$4,721,691	\$5,144,046	\$231,063	4.7%
Railroad Utility Fd (EF)	\$968,837	\$1,080,807	\$929,300	\$1,004,284	(\$76,523)	(7.1%)
Transload Facility (EF)	\$185,491	\$314,951	\$305,575	\$433,202	\$118,251	37.5%
<b>Net Transportation Funding **</b>	<b>\$38,413,565</b>	<b>\$41,412,738</b>	<b>\$58,777,017</b>	<b>\$55,976,600</b>	<b>\$14,563,862</b>	<b>35.2%</b>
Capital Improv. STax Fd (SRF)	\$8,092,991	\$7,945,476	\$7,902,627	\$7,193,950	(\$751,526)	(9.5%)
Transportation STax Fd (SRF)	\$13,552,706	\$14,117,803	\$13,980,835	\$12,190,359	(\$1,927,444)	(13.7%)
Public Improvement Fd (SRF)	\$350,432	\$1,941,441	\$1,941,441	\$10,612,620	\$8,671,179	446.6%
Stadium TDD Fund (SRF)	\$983,476	\$983,476	\$983,476	\$983,476	\$0	0.0%
<b>Total Transportation</b>	<b>\$61,393,170</b>	<b>\$66,400,934</b>	<b>\$83,585,396</b>	<b>\$86,957,005</b>	<b>\$20,556,071</b>	<b>31.0%</b>
<b>Utilities:</b>						
Water Utility Fd (EF)	\$28,333,628	\$40,091,797	\$39,235,752	\$30,263,363	(\$9,828,434)	(24.5%)
Electric Utility Fd (EF)	\$143,350,135	\$143,087,392	\$141,763,170	\$151,496,137	\$8,408,745	5.9%
Sanitary Sewer Utility Fd (EF)	\$29,620,159	\$40,119,237	\$38,463,896	\$23,667,585	(\$16,451,652)	(41.0%)
Solid Waste Utility Fd (EF)	\$27,564,458	\$26,997,308	\$25,641,779	\$28,613,648	\$1,616,340	6.0%
Mid MO Sol Waste Mgt Dist (SRF)	\$158,066	\$166,106	\$164,455	\$168,275	\$2,169	1.3%
Storm Water Utility Fd (EF)	\$2,705,079	\$3,349,311	\$3,217,379	\$4,129,229	\$779,918	23.3%
<b>Total Utilities</b>	<b>\$231,731,525</b>	<b>\$253,811,151</b>	<b>\$248,486,431</b>	<b>\$238,338,237</b>	<b>(\$15,472,914)</b>	<b>(6.1%)</b>
<b>OVERALL TOTAL</b>	<b>\$442,996,046</b>	<b>\$480,927,228</b>	<b>\$488,866,328</b>	<b>\$484,964,968</b>	<b>\$4,037,740</b>	<b>0.8%</b>
<b>Total By Fund Type:</b>						
General Fund (GF)	\$83,424,643	\$85,843,411	\$84,088,891	\$88,210,111	\$2,366,700	2.8%
Special Revenue Funds (SRF)	\$33,999,371	\$35,228,373	\$34,903,773	\$40,087,733	\$4,859,360	13.8%
Debt Service Fund (DSF)	\$4,915,850	\$4,343,733	\$4,343,733	\$4,341,657	(\$2,076)	(0.0%)
Trust Funds (TF)	\$422,258	\$150,144	\$147,844	\$16,820	(\$133,324)	(88.8%)
Capital Projects Fund (CIP)	\$10,766,457	\$13,809,005	\$32,022,482	\$24,057,119	\$10,248,114	74.2%
<b>Total Governmental Funds</b>	<b>\$133,528,579</b>	<b>\$139,374,666</b>	<b>\$155,506,723</b>	<b>\$156,713,440</b>	<b>\$17,338,774</b>	<b>12.4%</b>
<b>Total Enterprise Funds (EF)</b>	<b>\$265,665,276</b>	<b>\$289,847,165</b>	<b>\$284,043,263</b>	<b>\$276,839,045</b>	<b>(\$13,008,120)</b>	<b>(4.5%)</b>
<b>Total Internal Services Fds (ISF)</b>	<b>\$43,802,191</b>	<b>\$51,705,397</b>	<b>\$49,316,342</b>	<b>\$51,412,483</b>	<b>(\$292,914)</b>	<b>(0.6%)</b>
<b>Total All Funds</b>	<b>\$442,996,046</b>	<b>\$480,927,228</b>	<b>\$488,866,328</b>	<b>\$484,964,968</b>	<b>\$4,037,740</b>	<b>0.8%</b>

(GF) - General Fund  
 (ISF) - Internal Service Funds  
 (SRF) - Special Revenue Funds  
 (EF) - Enterprise Funds

(TF) - Trust Funds  
 (CIP) - Capital Improvement Plan  
 (DSF) - Debt Service Funds

\*\* Since the 1/4 cent capital improvement sales tax, transportation sales tax, public improvement fund, and the Stadium TDD funds transfer funds into the other various departments in the transportation section, the actual funding for the Transportation section is reflected in the Net Transportation Funding line.



## Summary of Total Expenses by Function, Department, and Classification

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
<b>Administrative:</b>						
<b>City Council (GF)</b>						
Operating Expenses	\$193,676	\$335,241	\$323,544	\$297,661	(\$37,580)	(11.2%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$193,676</b>	<b>\$335,241</b>	<b>\$323,544</b>	<b>\$297,661</b>	<b>(\$37,580)</b>	<b>(11.2%)</b>
<b>City Clerk (GF)</b>						
Operating Expenses	\$390,009	\$455,053	\$450,911	\$456,028	\$975	0.2%
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$390,009</b>	<b>\$455,053</b>	<b>\$450,911</b>	<b>\$456,028</b>	<b>\$975</b>	<b>0.2%</b>
<b>City Manager (GF)</b>						
Operating Expenses	\$1,476,215	\$1,445,824	\$1,387,979	\$1,304,936	(\$140,888)	(9.7%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$1,476,215</b>	<b>\$1,445,824</b>	<b>\$1,387,979</b>	<b>\$1,304,936</b>	<b>(\$140,888)</b>	<b>(9.7%)</b>
<b>Finance Department (GF)</b>						
Operating Expenses	\$4,355,870	\$4,787,887	\$4,503,312	\$4,633,168	(\$154,719)	(3.2%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$4,355,870</b>	<b>\$4,787,887</b>	<b>\$4,503,312</b>	<b>\$4,633,168</b>	<b>(\$154,719)</b>	<b>(3.2%)</b>
<b>Human Resources (GF)</b>						
Operating Expenses	\$1,152,000	\$1,222,800	\$1,159,577	\$1,219,630	(\$3,170)	(0.3%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$1,152,000</b>	<b>\$1,222,800</b>	<b>\$1,159,577</b>	<b>\$1,219,630</b>	<b>(\$3,170)</b>	<b>(0.3%)</b>
<b>Law Department (GF)</b>						
Operating Expenses	\$1,907,534	\$2,003,889	\$1,974,726	\$2,009,332	\$5,443	0.3%
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$1,907,534</b>	<b>\$2,003,889</b>	<b>\$1,974,726</b>	<b>\$2,009,332</b>	<b>\$5,443</b>	<b>0.3%</b>
<b>City General (GF)</b>						
Operating Expenses	\$359,664	\$683,979	\$683,916	\$749,025	\$65,046	9.5%
Non-Operating Expenses	\$2,476,880	\$2,010,612	\$2,009,412	\$1,867,687	(\$142,925)	(7.1%)
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$2,836,544</b>	<b>\$2,694,591</b>	<b>\$2,693,328</b>	<b>\$2,616,712</b>	<b>(\$77,879)</b>	<b>(2.9%)</b>



## Summary of Total Expenses by Function, Department, and Classification

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
<b>Administrative continued:</b>						
<b>Public Works Administration (GF)</b>						
Operating Expenses	\$232,171	\$233,778	\$216,479	\$233,819	\$41	0.0%
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$232,171</b>	<b>\$233,778</b>	<b>\$216,479</b>	<b>\$233,819</b>	<b>\$41</b>	<b>0.0%</b>
<b>Other Gen. Govt. Capital Projects (CIP)</b>						
Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$808,721	\$2,950,000	\$2,950,000	\$4,975,359	\$2,025,359	68.7%
<b>Total Expenses</b>	<b>\$808,721</b>	<b>\$2,950,000</b>	<b>\$2,950,000</b>	<b>\$4,975,359</b>	<b>\$2,025,359</b>	<b>68.7%</b>
<b>Debt Service Funds (DSF)</b>						
Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$4,915,850	\$4,343,733	\$4,343,733	\$4,341,657	(\$2,076)	(0.0%)
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$4,915,850</b>	<b>\$4,343,733</b>	<b>\$4,343,733</b>	<b>\$4,341,657</b>	<b>(\$2,076)</b>	<b>(0.0%)</b>
<b>Total Administrative</b>						
Operating Expenses	\$10,067,139	\$11,168,451	\$10,700,444	\$10,903,599	(\$264,852)	(2.4%)
Non-Operating Expenses	\$2,476,880	\$2,010,612	\$2,009,412	\$1,867,687	(\$142,925)	(7.1%)
Debt Service	\$4,915,850	\$4,343,733	\$4,343,733	\$4,341,657	(\$2,076)	(0.0%)
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$808,721	\$2,950,000	\$2,950,000	\$4,975,359	\$2,025,359	68.7%
<b>Total Expenses</b>	<b>\$18,268,590</b>	<b>\$20,472,796</b>	<b>\$20,003,589</b>	<b>\$22,088,302</b>	<b>\$1,615,506</b>	<b>7.9%</b>
<b>Health and Environment:</b>						
<b>Health and Human Services (GF)</b>						
Operating Expenses	\$7,591,836	\$7,724,553	\$7,377,754	\$7,733,924	\$9,371	0.1%
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$7,591,836</b>	<b>\$7,724,553</b>	<b>\$7,377,754</b>	<b>\$7,733,924</b>	<b>\$9,371</b>	<b>0.1%</b>
<b>Health and Env Capital Projects (CIP)</b>						
Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$1,856	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$1,856</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Community Development (GF)</b>						
Operating Expenses	\$4,435,244	\$4,377,783	\$4,266,538	\$4,376,017	(\$1,766)	(0.0%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$71,705	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$4,506,949</b>	<b>\$4,377,783</b>	<b>\$4,266,538</b>	<b>\$4,376,017</b>	<b>(\$1,766)</b>	<b>(0.0%)</b>

## Summary of Total Expenses by Function, Department, and Classification

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
<b>Health and Environment:</b>						
<b>Economic Development (GF)</b>						
Operating Expenses	\$511,153	\$589,878	\$568,171	\$502,401	(\$87,477)	(14.8%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$511,153</b>	<b>\$589,878</b>	<b>\$568,171</b>	<b>\$502,401</b>	<b>(\$87,477)</b>	<b>(14.8%)</b>
<b>Cultural Affairs (GF)</b>						
Operating Expenses	\$457,583	\$526,403	\$512,168	\$434,020	(\$92,383)	(17.5%)
Non-Operating Expenses	\$0	\$9,746	\$9,746	\$0	(\$9,746)	(100.0%)
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$457,583</b>	<b>\$536,149</b>	<b>\$521,914</b>	<b>\$434,020</b>	<b>(\$102,129)</b>	<b>(19.0%)</b>
<b>Convention &amp; Tourism Fund (SRF)</b>						
Operating Expenses	\$2,194,301	\$2,532,957	\$2,578,237	\$2,603,155	\$70,198	2.8%
Non-Operating Expenses	\$408,776	\$237,752	\$204,869	\$652,999	\$415,247	174.7%
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$2,603,077</b>	<b>\$2,770,709</b>	<b>\$2,783,106</b>	<b>\$3,256,154</b>	<b>\$485,445</b>	<b>17.5%</b>
<b>Office of Sustainability (GF)</b>						
Operating Expenses	\$422,184	\$444,133	\$435,744	\$478,024	\$33,891	7.6%
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$422,184</b>	<b>\$444,133</b>	<b>\$435,744</b>	<b>\$478,024</b>	<b>\$33,891</b>	<b>7.6%</b>
<b>CDBG Fund (SRF)</b>						
Operating Expenses	\$907,629	\$936,133	\$940,982	\$341,868	(\$594,265)	(63.5%)
Non-Operating Expenses	\$120,815	\$48,308	\$48,308	\$30,768	(\$17,540)	(36.3%)
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$1,028,444</b>	<b>\$984,441</b>	<b>\$989,290</b>	<b>\$372,636</b>	<b>(\$611,805)</b>	<b>(62.1%)</b>
<b>Contributions Fund (TF)</b>						
Operating Expenses	\$42,144	\$46,676	\$46,376	\$11,930	(\$34,746)	(74.4%)
Non-Operating Expenses	\$380,114	\$103,468	\$101,468	\$4,890	(\$98,578)	(95.3%)
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$422,258</b>	<b>\$150,144</b>	<b>\$147,844</b>	<b>\$16,820</b>	<b>(\$133,324)</b>	<b>(88.8%)</b>
<b>Total Health and Environment</b>						
Operating Expenses	\$16,562,074	\$17,178,516	\$16,725,970	\$16,481,339	(\$697,177)	(4.1%)
Non-Operating Expenses	\$909,705	\$399,274	\$364,391	\$688,657	\$289,383	72.5%
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$71,705	\$0	\$0	\$0	\$0	
Capital Projects	\$1,856	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$17,545,340</b>	<b>\$17,577,790</b>	<b>\$17,090,361</b>	<b>\$17,169,996</b>	<b>(\$407,794)</b>	<b>(2.3%)</b>

## Summary of Total Expenses by Function, Department, and Classification

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
<b>Parks and Recreation:</b>						
<b>General Fund Operations (GF)</b>						
Operating Expenses	\$5,748,023	\$5,889,934	\$5,805,700	\$5,803,338	(\$86,596)	(1.5%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$83,576	\$0	\$0	\$231,000	\$231,000	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$5,831,599</b>	<b>\$5,889,934</b>	<b>\$5,805,700</b>	<b>\$6,034,338</b>	<b>\$144,404</b>	<b>2.5%</b>
<b>Recreation Services Fund (EF)</b>						
Operating Expenses	\$7,157,109	\$7,747,289	\$7,611,412	\$7,741,236	(\$6,053)	(0.1%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$38,894	\$38,894	\$55,171	\$16,277	41.8%
Capital Additions	\$126,088	\$143,590	\$130,438	\$167,000	\$23,410	16.3%
Capital Projects	\$1,980,681	\$1,511,500	\$1,511,500	\$46,000	(\$1,465,500)	(97.0%)
<b>Total Expenses</b>	<b>\$9,263,878</b>	<b>\$9,441,273</b>	<b>\$9,292,244</b>	<b>\$8,009,407</b>	<b>(\$1,431,866)</b>	<b>(15.2%)</b>
<b>Parks Capital Projects (CIP)</b>						
Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$2,778,161	\$2,065,000	\$2,065,000	\$2,844,000	\$779,000	37.7%
<b>Total Expenses</b>	<b>\$2,778,161</b>	<b>\$2,065,000</b>	<b>\$2,065,000</b>	<b>\$2,844,000</b>	<b>\$779,000</b>	<b>37.7%</b>
<b>Net Parks and Recreation *</b>						
Operating Expenses	\$12,905,132	\$13,637,223	\$13,417,112	\$13,544,574	(\$92,649)	(0.7%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$38,894	\$38,894	\$55,171	\$16,277	41.8%
Capital Additions	\$209,664	\$143,590	\$130,438	\$398,000	\$254,410	177.2%
Capital Projects	\$4,758,842	\$3,576,500	\$3,576,500	\$2,890,000	(\$686,500)	(19.2%)
<b>Total Expenses</b>	<b>\$17,873,638</b>	<b>\$17,396,207</b>	<b>\$17,162,944</b>	<b>\$16,887,745</b>	<b>(\$508,462)</b>	<b>(2.9%)</b>
<b>Parks Sales Tax Fund (SRF)</b>						
Operating Expenses	\$28,771	\$110,550	\$110,550	\$2,000	(\$108,550)	(98.2%)
Non-Operating Expenses	\$7,153,885	\$5,997,419	\$5,997,419	\$5,254,744	(\$742,675)	(12.4%)
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$7,182,656</b>	<b>\$6,107,969</b>	<b>\$6,107,969</b>	<b>\$5,256,744</b>	<b>(\$851,225)</b>	<b>(13.9%)</b>
<b>Total Parks and Recreation</b>						
Operating Expenses	\$12,933,903	\$13,747,773	\$13,527,662	\$13,546,574	(\$201,199)	5.5%
Non-Operating Expenses	\$7,153,885	\$5,997,419	\$5,997,419	\$5,254,744	(\$742,675)	(12.4%)
Debt Service	\$0	\$38,894	\$38,894	\$55,171	\$16,277	41.8%
Capital Additions	\$209,664	\$143,590	\$130,438	\$398,000	\$254,410	177.2%
Capital Projects	\$4,758,842	\$3,576,500	\$3,576,500	\$2,890,000	(\$686,500)	(19.2%)
<b>Total Expenses</b>	<b>\$25,056,294</b>	<b>\$23,504,176</b>	<b>\$23,270,913</b>	<b>\$22,144,489</b>	<b>(\$1,359,687)</b>	<b>(5.8%)</b>

\* Since Parks and Recreation, Recreation Services, and Capital Projects include transfers from the Parks Sales Tax Fund, the actual funding for Parks and Recreation is reflected in the Net Parks and Recreation line.

## Summary of Total Expenses by Function, Department, and Classification

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
<b>Public Safety:</b>						
<b>Police Department (GF)</b>						
Operating Expenses	\$21,958,994	\$23,304,917	\$23,214,378	\$24,415,030	\$1,110,113	4.8%
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$485,237	\$28,000	\$28,000	\$352,000	\$324,000	1157.1%
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$22,444,231</b>	<b>\$23,332,917</b>	<b>\$23,242,378</b>	<b>\$24,767,030</b>	<b>\$1,434,113</b>	<b>6.1%</b>
<b>Fire Department (GF)</b>						
Operating Expenses	\$18,161,663	\$17,990,217	\$17,743,323	\$19,056,129	\$1,065,912	5.9%
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$65,514	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$18,227,177</b>	<b>\$17,990,217</b>	<b>\$17,743,323</b>	<b>\$19,056,129</b>	<b>\$1,065,912</b>	<b>5.9%</b>
<b>Public Safety Capital Projects (CIP)</b>						
Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$3,729,547	\$5,200,000	\$5,200,000	\$1,950,000	(\$3,250,000)	(62.5%)
<b>Total Expenses</b>	<b>\$3,729,547</b>	<b>\$5,200,000</b>	<b>\$5,200,000</b>	<b>\$1,950,000</b>	<b>(\$3,250,000)</b>	<b>(62.5%)</b>
<b>Municipal Court (GF)</b>						
Operating Expenses	\$796,558	\$931,850	\$927,595	\$1,081,297	\$149,447	16.0%
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$796,558</b>	<b>\$931,850</b>	<b>\$927,595</b>	<b>\$1,081,297</b>	<b>\$149,447</b>	<b>16.0%</b>
<b>PSJC (GF)</b>						
Operating Expenses	\$1,423	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$1,423</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Public Safety</b>						
Operating Expenses	\$40,918,638	\$42,226,984	\$41,885,296	\$44,552,456	\$2,325,472	5.5%
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$550,751	\$28,000	\$28,000	\$352,000	\$324,000	1157.1%
Capital Projects	\$3,729,547	\$5,200,000	\$5,200,000	\$1,950,000	(\$3,250,000)	(62.5%)
<b>Total Expenses</b>	<b>\$45,198,936</b>	<b>\$47,454,984</b>	<b>\$47,113,296</b>	<b>\$46,854,456</b>	<b>(\$600,528)</b>	<b>(1.3%)</b>

## Summary of Total Expenses by Function, Department, and Classification

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
<b>Supporting Activities:</b>						
<b>Employee Benefit Fund (ISF)</b>						
Operating Expenses	\$16,777,643	\$19,389,941	\$17,977,333	\$18,901,627	(\$488,314)	(2.5%)
Non-Operating Expenses	\$32,661	\$32,661	\$32,661	\$32,661	\$0	0.0%
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$16,810,304</b>	<b>\$19,422,602</b>	<b>\$18,009,994</b>	<b>\$18,934,288</b>	<b>(\$488,314)</b>	<b>(2.5%)</b>
<b>Self Insurance Reserve Fund (ISF)</b>						
Operating Expenses	\$4,368,137	\$6,893,928	\$6,878,547	\$6,653,304	(\$240,624)	(3.5%)
Non-Operating Expenses	\$44,880	\$44,880	\$44,880	\$44,880	\$0	0.0%
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$4,413,017</b>	<b>\$6,938,808</b>	<b>\$6,923,427</b>	<b>\$6,698,184</b>	<b>(\$240,624)</b>	<b>(3.5%)</b>
<b>Custodial &amp; Building Maint. Fund (ISF)</b>						
Operating Expenses	\$1,607,475	\$1,736,809	\$1,685,662	\$1,812,944	\$76,135	4.4%
Non-Operating Expenses	\$70,989	\$65,100	\$65,100	\$65,100	\$0	0.0%
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$26,721	\$26,721	\$0	(\$26,721)	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$1,678,464</b>	<b>\$1,828,630</b>	<b>\$1,777,483</b>	<b>\$1,878,044</b>	<b>\$49,414</b>	<b>2.7%</b>
<b>Fleet Operations Fund (ISF)</b>						
Operating Expenses	\$7,161,657	\$8,483,406	\$8,247,152	\$8,553,871	\$70,465	0.8%
Non-Operating Expenses	\$9,659	\$4,883	\$4,883	\$4,883	\$0	0.0%
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$7,171,316</b>	<b>\$8,488,289</b>	<b>\$8,252,035</b>	<b>\$8,558,754</b>	<b>\$70,465</b>	<b>0.8%</b>
<b>GIS Fund (ISF)</b>						
Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$552,315	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$552,315</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Information Technology Fund (ISF)</b>						
Operating Expenses	\$7,619,224	\$8,565,240	\$8,285,055	\$8,839,208	\$273,968	3.2%
Non-Operating Expenses	\$165,490	\$162,195	\$162,195	\$162,195	\$0	0.0%
Debt Service	\$0	\$94	\$94	\$94	\$0	0.0%
Capital Additions	\$323,071	\$308,500	\$253,500	\$485,500	\$177,000	57.4%
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$8,107,785</b>	<b>\$9,036,029</b>	<b>\$8,700,844</b>	<b>\$9,486,997</b>	<b>\$450,968</b>	<b>5.0%</b>
<b>Community Relations Fund (ISF)</b>						
Operating Expenses	\$2,547,334	\$2,675,295	\$2,566,305	\$2,509,953	(\$165,342)	(6.2%)
Non-Operating Expenses	\$237,894	\$237,893	\$237,893	\$237,893	\$0	0.0%
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$150,000	\$150,000	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$2,785,228</b>	<b>\$2,913,188</b>	<b>\$2,804,198</b>	<b>\$2,897,846</b>	<b>(\$15,342)</b>	<b>(0.5%)</b>

## Summary of Total Expenses by Function, Department, and Classification

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
<b>Supporting Activities:</b>						
<b>Utility Customer Services Fund (ISF)</b>						
Operating Expenses	\$2,143,048	\$2,967,134	\$2,737,644	\$2,847,463	(\$119,671)	(4.0%)
Non-Operating Expenses	\$140,714	\$110,717	\$110,717	\$110,907	\$190	0.2%
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$2,283,762</b>	<b>\$3,077,851</b>	<b>\$2,848,361</b>	<b>\$2,958,370</b>	<b>(\$119,481)</b>	<b>(3.9%)</b>
<b>Total Supporting Activities</b>						
Operating Expenses	\$42,224,518	\$50,711,753	\$48,377,698	\$50,118,370	(\$593,383)	(1.2%)
Non-Operating Expenses	\$1,254,602	\$658,329	\$658,329	\$658,519	\$190	0.0%
Debt Service	\$0	\$94	\$94	\$94	\$0	0.0%
Capital Additions	\$323,071	\$335,221	\$280,221	\$635,500	\$300,279	89.6%
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$43,802,191</b>	<b>\$51,705,397</b>	<b>\$49,316,342</b>	<b>\$51,412,483</b>	<b>(\$292,914)</b>	<b>(0.6%)</b>
<b>Transportation:</b>						
<b>Non-Motorized Grant (SRF)</b>						
Operating Expenses	\$47,523	\$210,952	\$50,574	\$53,519	(\$157,433)	(74.6%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$47,523</b>	<b>\$210,952</b>	<b>\$50,574</b>	<b>\$53,519</b>	<b>(\$157,433)</b>	<b>(74.6%)</b>
<b>Streets and Engineering (GF)</b>						
Operating Expenses	\$8,550,872	\$9,503,906	\$9,201,813	\$9,158,984	(\$344,922)	(3.6%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$460,215	\$21,340	\$21,340	\$561,650	\$540,310	2531.9%
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$9,011,087</b>	<b>\$9,525,246</b>	<b>\$9,223,153</b>	<b>\$9,720,634</b>	<b>\$195,388</b>	<b>2.1%</b>
<b>Streets &amp; Sidewalks Cap Project (CIP)</b>						
Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$3,448,172	\$3,594,005	\$21,807,482	\$14,287,760	\$10,693,755	297.5%
<b>Total Expenses</b>	<b>\$3,448,172</b>	<b>\$3,594,005</b>	<b>\$21,807,482</b>	<b>\$14,287,760</b>	<b>\$10,693,755</b>	<b>297.5%</b>
<b>Parking Enforcement and Traffic (GF)</b>						
Operating Expenses	\$1,078,844	\$1,321,688	\$1,266,765	\$1,255,011	(\$66,677)	(5.0%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$1,078,844</b>	<b>\$1,321,688</b>	<b>\$1,266,765</b>	<b>\$1,255,011</b>	<b>(\$66,677)</b>	<b>(5.0%)</b>



## Summary of Total Expenses by Function, Department, and Classification

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
<b>Transportation:</b>						
<b>Transit Fund (EF)</b>						
Operating Expenses	\$8,338,347	\$7,746,979	\$7,825,130	\$7,290,751	(\$456,228)	(5.9%)
Non-Operating Expenses	\$58,214	\$2,295	\$2,295	\$2,295	\$0	0.0%
Debt Service	\$105,259	\$139,986	\$120,952	\$128,200	(\$11,786)	(8.4%)
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$59,981	\$1,559,621	\$1,559,621	\$1,469,608	(\$90,013)	(5.8%)
<b>Total Expenses</b>	<b>\$8,561,801</b>	<b>\$9,448,881</b>	<b>\$9,507,998</b>	<b>\$8,890,854</b>	<b>(\$558,027)</b>	<b>(5.9%)</b>
<b>Regional Airport Fund (EF)</b>						
Operating Expenses	\$3,732,929	\$3,907,701	\$3,867,832	\$3,619,219	(\$288,482)	(7.4%)
Non-Operating Expenses	\$11,209	\$30,000	\$31,123	\$0	(\$30,000)	(100.0%)
Debt Service	\$3,024	\$2,065	\$2,065	\$2,065	\$0	0.0%
Capital Additions	\$63,234	\$0	\$0	\$43,524	\$43,524	
Capital Projects	\$6,284,942	\$7,063,459	\$7,063,459	\$11,522,482	\$4,459,023	63.1%
<b>Total Expenses</b>	<b>\$10,095,338</b>	<b>\$11,003,225</b>	<b>\$10,964,479</b>	<b>\$15,187,290</b>	<b>\$4,184,065</b>	<b>38.0%</b>
<b>Parking Facilities Fund (EF)</b>						
Operating Expenses	\$2,454,574	\$3,100,660	\$2,910,525	\$3,279,244	\$178,584	5.8%
Non-Operating Expenses	\$295,563	\$298,013	\$298,013	\$448,734	\$150,721	50.6%
Debt Service	\$913,230	\$884,807	\$885,338	\$531,068	(\$353,739)	(40.0%)
Capital Additions	\$37,802	\$29,503	\$27,815	\$25,000	(\$4,503)	(15.3%)
Capital Projects	\$1,315,303	\$600,000	\$600,000	\$860,000	\$260,000	43.3%
<b>Total Expenses</b>	<b>\$5,016,472</b>	<b>\$4,912,983</b>	<b>\$4,721,691</b>	<b>\$5,144,046</b>	<b>\$231,063</b>	<b>4.7%</b>
<b>Railroad Utility Fund (EF)</b>						
Operating Expenses	\$900,057	\$968,715	\$817,208	\$895,242	(\$73,473)	(7.6%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$15,028	\$12,092	\$12,092	\$9,042	(\$3,050)	(25.2%)
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$53,752	\$100,000	\$100,000	\$100,000	\$0	0.0%
<b>Total Expenses</b>	<b>\$968,837</b>	<b>\$1,080,807</b>	<b>\$929,300</b>	<b>\$1,004,284</b>	<b>(\$76,523)</b>	<b>(7.1%)</b>
<b>Transload Facility Fund (EF)</b>						
Operating Expenses	\$185,491	\$214,644	\$205,268	\$214,585	(\$59)	(0.0%)
Non-Operating Expenses	\$0	\$100,307	\$100,307	\$218,617	\$118,310	117.9%
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$185,491</b>	<b>\$314,951</b>	<b>\$305,575</b>	<b>\$433,202</b>	<b>\$118,251</b>	<b>37.5%</b>
<b>Net Transportation **</b>						
Operating Expenses	\$25,288,637	\$26,975,245	\$26,145,115	\$25,766,555	(\$1,208,690)	(4.5%)
Non-Operating Expenses	\$364,986	\$430,615	\$431,738	\$669,646	\$239,031	55.5%
Debt Service	\$1,036,541	\$1,038,950	\$1,020,447	\$670,375	(\$368,575)	(35.5%)
Capital Additions	\$561,251	\$50,843	\$49,155	\$630,174	\$579,331	1139.5%
Capital Projects	\$11,162,150	\$12,917,085	\$31,130,562	\$28,239,850	\$15,322,765	118.6%
<b>Total Expenses</b>	<b>\$38,413,565</b>	<b>\$41,412,738</b>	<b>\$58,777,017</b>	<b>\$55,976,600</b>	<b>\$14,563,862</b>	<b>35.2%</b>
<b>Capital Improvement Sales Tax Fd (SRF)</b>						
Operating Expenses	\$21,991	\$169,585	\$169,585	\$0	(\$169,585)	(100.0%)
Non-Operating Expenses	\$8,071,000	\$7,775,891	\$7,733,042	\$7,193,950	(\$581,941)	(7.5%)
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$8,092,991</b>	<b>\$7,945,476</b>	<b>\$7,902,627</b>	<b>\$7,193,950</b>	<b>(\$751,526)</b>	<b>(9.5%)</b>

\*\* Since the 1/4 cent sales tax, transportation sales tax, public improvement fund, and the Stadium TDD funds transfer funds into the other various departments in the transportation section, the actual funding for the Transportation section is reflected in the Net Transportation Funding line.

## Summary of Total Expenses by Function, Department, and Classification

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
<b>Transportation:</b>						
<b>Transportation Sales Tax Fd (SRF)</b>						
Operating Expenses	\$22,042	\$54,440	\$54,440	\$0	(\$54,440)	(100.0%)
Non-Operating Expenses	\$13,530,664	\$14,063,363	\$13,926,395	\$12,190,359	(\$1,873,004)	(13.3%)
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$13,552,706</b>	<b>\$14,117,803</b>	<b>\$13,980,835</b>	<b>\$12,190,359</b>	<b>(\$1,927,444)</b>	<b>(13.7%)</b>
<b>Public Improvement Fund (SRF)</b>						
Operating Expenses	\$109,561	\$15,760	\$15,760	\$2,000	(\$13,760)	(87.3%)
Non-Operating Expenses	\$240,871	\$1,925,681	\$1,925,681	\$10,610,620	\$8,684,939	451.0%
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$350,432</b>	<b>\$1,941,441</b>	<b>\$1,941,441</b>	<b>\$10,612,620</b>	<b>\$8,671,179</b>	<b>446.6%</b>
<b>Stadium TDD Fund (SRF)</b>						
Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$983,476	\$983,476	\$983,476	\$983,476	\$0	0.0%
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$983,476</b>	<b>\$983,476</b>	<b>\$983,476</b>	<b>\$983,476</b>	<b>\$0</b>	<b>0.0%</b>
<b>Total Transportation</b>						
Operating Expenses	\$25,442,231	\$27,215,030	\$26,384,900	\$25,768,555	(\$1,446,475)	(5.3%)
Non-Operating Expenses	\$23,190,997	\$25,179,026	\$25,000,332	\$31,648,051	\$6,469,025	25.7%
Debt Service	\$1,036,541	\$1,038,950	\$1,020,447	\$670,375	(\$368,575)	(35.5%)
Capital Additions	\$561,251	\$50,843	\$49,155	\$630,174	\$579,331	1139.5%
Capital Projects	\$11,162,150	\$12,917,085	\$31,130,562	\$28,239,850	\$15,322,765	118.6%
<b>Total Expenses</b>	<b>\$61,393,170</b>	<b>\$66,400,934</b>	<b>\$83,585,396</b>	<b>\$86,957,005</b>	<b>\$20,556,071</b>	<b>31.0%</b>
<b>Utilities:</b>						
<b>Water Utility Fund (EF)</b>						
Operating Expenses	\$18,226,009	\$19,261,559	\$18,574,832	\$20,247,266	\$985,707	5.1%
Non-Operating Expenses	\$4,591,481	\$4,833,869	\$4,829,208	\$5,076,669	\$242,800	5.0%
Debt Service	\$2,110,357	\$2,139,569	\$1,974,912	\$2,445,428	\$305,859	14.3%
Capital Additions	\$513,726	\$6,800	\$6,800	\$839,000	\$832,200	12238.2%
Capital Projects	\$2,892,055	\$13,850,000	\$13,850,000	\$1,655,000	(\$12,195,000)	(88.1%)
<b>Total Expenses</b>	<b>\$28,333,628</b>	<b>\$40,091,797</b>	<b>\$39,235,752</b>	<b>\$30,263,363</b>	<b>(\$9,828,434)</b>	<b>(24.5%)</b>
<b>Electric Utility Fund (EF)</b>						
Operating Expenses	\$111,737,059	\$118,720,284	\$117,739,125	\$124,997,959	\$6,277,675	5.3%
Non-Operating Expenses	\$12,772,144	\$13,479,527	\$13,024,954	\$13,286,324	(\$193,203)	(1.4%)
Debt Service	\$5,482,092	\$5,023,506	\$5,197,604	\$4,734,854	(\$288,652)	(5.7%)
Capital Additions	\$1,308,252	\$314,075	\$251,487	\$2,827,000	\$2,512,925	800.1%
Capital Projects	\$12,050,588	\$5,550,000	\$5,550,000	\$5,650,000	\$100,000	1.8%
<b>Total Expenses</b>	<b>\$143,350,135</b>	<b>\$143,087,392</b>	<b>\$141,763,170</b>	<b>\$151,496,137</b>	<b>\$8,408,745</b>	<b>5.9%</b>

## Summary of Total Expenses by Function, Department, and Classification

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
<b>Utilities:</b>						
<b>Sanitary Sewer Utility Fund (EF)</b>						
Operating Expenses	\$14,955,807	\$18,742,507	\$17,096,118	\$18,860,040	\$117,533	0.6%
Non-Operating Expenses	\$150,752	\$35,049	\$44,931	\$17,899	(\$17,150)	(48.9%)
Debt Service	\$3,179,871	\$3,264,388	\$3,264,385	\$3,099,426	(\$164,962)	(5.1%)
Capital Additions	\$1,408,101	\$1,192,500	\$1,173,669	\$795,220	(\$397,280)	(33.3%)
Capital Projects	\$9,925,628	\$16,884,793	\$16,884,793	\$895,000	(\$15,989,793)	(94.7%)
<b>Total Expenses</b>	<b>\$29,620,159</b>	<b>\$40,119,237</b>	<b>\$38,463,896</b>	<b>\$23,667,585</b>	<b>(\$16,451,652)</b>	<b>(41.0%)</b>
<b>Solid Waste Utility Fund (EF)</b>						
Operating Expenses	\$17,129,014	\$20,396,187	\$19,581,441	\$20,914,248	\$518,061	2.5%
Non-Operating Expenses	\$443,836	\$300,224	\$357,975	\$285,788	(\$14,436)	(4.8%)
Debt Service	\$251,297	\$236,897	\$236,969	\$211,612	(\$25,285)	(10.7%)
Capital Additions	\$2,301,997	\$4,509,000	\$3,910,394	\$3,092,000	(\$1,417,000)	(31.4%)
Capital Projects	\$7,438,314	\$1,555,000	\$1,555,000	\$4,110,000	\$2,555,000	164.3%
<b>Total Expenses</b>	<b>\$27,564,458</b>	<b>\$26,997,308</b>	<b>\$25,641,779</b>	<b>\$28,613,648</b>	<b>\$1,616,340</b>	<b>6.0%</b>
<b>Mid MO Solid Waste Management District (SRF)</b>						
Operating Expenses	\$158,066	\$166,106	\$164,455	\$168,275	\$2,169	1.3%
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$158,066</b>	<b>\$166,106</b>	<b>\$164,455</b>	<b>\$168,275</b>	<b>\$2,169</b>	<b>1.3%</b>
<b>Storm Water Utility Fund (EF)</b>						
Operating Expenses	\$1,544,709	\$2,079,113	\$1,942,913	\$2,036,207	(\$42,906)	(2.1%)
Non-Operating Expenses	\$109,845	\$117,198	\$121,466	\$139,079	\$21,881	18.7%
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$287,754	\$178,000	\$178,000	\$124,000	(\$54,000)	(30.3%)
Capital Projects	\$762,771	\$975,000	\$975,000	\$1,829,943	\$854,943	87.7%
<b>Total Expenses</b>	<b>\$2,705,079</b>	<b>\$3,349,311</b>	<b>\$3,217,379</b>	<b>\$4,129,229</b>	<b>\$779,918</b>	<b>23.3%</b>
<b>Total Utilities</b>						
Operating Expenses	\$163,750,664	\$179,365,756	\$175,098,884	\$187,223,995	\$7,858,239	4.4%
Non-Operating Expenses	\$18,068,058	\$18,765,867	\$18,378,534	\$18,805,759	\$39,892	0.2%
Debt Service	\$11,023,617	\$10,664,360	\$10,673,870	\$10,491,320	(\$173,040)	(1.6%)
Capital Additions	\$5,819,830	\$6,200,375	\$5,520,350	\$7,677,220	\$1,476,845	23.8%
Capital Projects	\$33,069,356	\$38,814,793	\$38,814,793	\$14,139,943	(\$24,674,850)	(63.6%)
<b>Total Expenses</b>	<b>\$231,731,525</b>	<b>\$253,811,151</b>	<b>\$248,486,431</b>	<b>\$238,338,237</b>	<b>(\$15,472,914)</b>	<b>(6.1%)</b>
<b>Total for All Funds</b>						
Operating Expenses	\$311,899,167	\$341,614,263	\$332,700,854	\$348,594,888	\$6,980,625	2.0%
Non-Operating Expenses	\$53,054,127	\$53,010,527	\$52,408,417	\$58,923,417	\$5,912,890	11.2%
Debt Service	\$16,976,008	\$16,086,031	\$16,077,038	\$15,558,617	(\$527,414)	(3.3%)
Capital Additions	\$7,536,272	\$6,758,029	\$6,008,164	\$9,692,894	\$2,934,865	43.4%
Capital Projects	\$53,530,472	\$63,458,378	\$81,671,855	\$52,195,152	(\$11,263,226)	(17.7%)
<b>Total Expenses</b>	<b>\$442,996,046</b>	<b>\$480,927,228</b>	<b>\$488,866,328</b>	<b>\$484,964,968</b>	<b>\$4,037,740</b>	<b>0.8%</b>

(GF) - General Fund  
(ISF) - Internal Service Funds  
(CIP) - Capital Improvement Plan

(EF) - Enterprise Funds  
(TF) - Trust Funds

(SRF) - Special Revenue Funds  
(DSF) - Debt Service Funds

# Financial Sources and Uses Summary

## General Government Funds

	General Fund			Special Revenue Funds		
	Actual FY 2018	Estimated FY 2019	Proposed FY 2020	Actual FY 2018	Estimated FY 2019	Proposed FY 2020
<b>Financial Sources</b>						
Sales Taxes	\$23,767,086	\$22,864,936	\$22,464,800	\$24,694,602	\$23,603,870	\$23,190,801
Property Taxes	\$8,402,709	\$8,558,479	\$9,073,237	\$0	\$0	\$0
Gross Receipts & Other Local Taxes *	\$11,569,758	\$10,859,507	\$10,765,660	\$1,967,403	\$2,016,773	\$2,057,108
Intragovernmental Revenues **	\$4,814,756	\$5,774,864	\$5,075,091	\$0	\$0	\$0
Grants and Capital Contributions **	\$3,546,635	\$3,516,543	\$3,503,159	\$3,192,864	\$1,929,624	\$1,536,810
Interest	\$184,958	\$1,176,161	\$1,176,161	\$168,643	\$311,206	\$311,206
Less: GASB 31 Interest Adjustment	\$943,168	\$0	\$0	\$510,986	\$0	\$0
Fees and Service Charges +	\$0	\$0	\$0	\$1,115,087	\$1,200,000	\$1,200,000
Other Local Revenues ++	\$6,562,959	\$5,878,437	\$6,535,435	\$468,458	\$138,813	\$24,390
Lease/Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Financial Sources Before Transfers</b>	<b>\$59,792,029</b>	<b>\$58,628,927</b>	<b>\$58,593,543</b>	<b>\$32,118,043</b>	<b>\$29,200,286</b>	<b>\$28,320,315</b>
Transfers In	\$25,048,909	\$26,127,618	\$26,163,571	\$81,618	\$96,721	\$58,922
<b>Total Financial Sources</b>	<b>\$84,840,938</b>	<b>\$84,756,545</b>	<b>\$84,757,114</b>	<b>\$32,199,661</b>	<b>\$29,297,007</b>	<b>\$28,379,237</b>
<b>Financial Uses</b>						
Personnel Services	\$56,576,791	\$58,444,705	\$62,303,294	\$1,047,061	\$1,051,511	\$1,102,775
Less: GASB 16 Vacation Liab Adj	\$0	\$0	\$0	\$0	\$0	\$0
Less: GASB 68 Pension Adj	\$0	\$0	\$0	\$0	\$0	\$0
Power Supply	\$0	\$0	\$0	\$0	\$0	\$0
Supplies & Materials	\$4,965,734	\$6,130,297	\$5,940,993	\$44,599	\$53,484	\$52,330
Travel & Training	\$582,917	\$597,455	\$652,576	\$27,408	\$37,985	\$41,831
Intragovernmental Charges	\$8,281,313	\$8,105,607	\$8,047,637	\$437,370	\$649,910	\$243,572
Utilities, Services & Misc.	\$9,374,761	\$8,742,329	\$8,253,274	\$1,754,761	\$1,719,604	\$1,120,788
Payment to refunded bond escrow agent	\$0	\$0	\$0	\$0	\$0	\$0
Interest Expense	\$0	\$0	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$2,476,880	\$2,019,158	\$1,867,687	\$30,877,601	\$30,908,658	\$36,909,806
Principal Payments	\$0	\$0	\$0	\$0	\$0	\$0
Capital Additions	\$1,166,247	\$49,340	\$1,144,650	\$0	\$0	\$0
Enterprise Rev. for Capital Projects	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Financial Uses</b>	<b>\$83,424,643</b>	<b>\$84,088,891</b>	<b>\$88,210,111</b>	<b>\$34,188,800</b>	<b>\$34,421,152</b>	<b>\$39,471,102</b>
<b>Financial Sources Over/(Under) Uses</b>	<b>\$1,416,295</b>	<b>\$667,654</b>	<b>(\$3,452,997)</b>	<b>(\$1,989,139)</b>	<b>(\$5,124,145)</b>	<b>(\$11,091,865)</b>
Beginning Unassigned Cash Reserve		\$30,096,991	\$30,764,645		\$21,040,216	\$16,403,881
Beginning GIS Cash Reserve brought to IT						
Less: Cash restricted for RPPO program						
Transfer of Cash Reserves from CIP to Operations						
Less: Cash Set Aside for Computer Rpl and GIS Projects						
Add: Tap Fees moved from restricted to unrestricted						
Expected Reimb. from MoDOT for Projects Funded Upfront by TST				\$0	\$487,810	\$812,376
<b>Projected Unassigned Cash Reserve</b>	<b>\$30,096,991</b>	<b>\$30,764,645</b>	<b>\$27,311,648</b>	<b>\$21,040,216</b>	<b>\$16,403,881</b>	<b>\$6,124,392</b>
<b>Budgeted Cash Reserve Target</b>	<b>\$16,702,238</b>	<b>\$17,004,641</b>	<b>\$17,642,022</b>	Note: most of the special revenue funds do not have a budgeted cash reserve target.		
<b>Cash Above/(Below) Budgeted Cash Reserve Target</b>	<b>\$13,394,753</b>	<b>\$13,760,004</b>	<b>\$9,669,626</b>			

\* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and Cable Franchise Fees. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax.

\*\* Intragovernmental Revenues include General And Administrative Charges which are charged to the funds outside of the General Fund for the centralized services that the Administrative Departments provide to those funds (such as payroll, accounts payable, etc.).

^ Transfers include PILOT (Payment-In-Lieu-of-Taxes) which is an amount equal to the gross receipt tax that would be paid by the Water and Electric Fund if they were not a part of the City.

\*\*\* Capital Contributions are government grants and other aid used to fund capital projects.

+ Fees and Service Charges for enterprise and internal service fund operations as well as development fees in the Public Improvement Fund.

++ Other Local Revenues include Licenses and Permits, Fines, and Fees in the General Fund, as well as miscellaneous revenues in all of the other funds.

**Total Revenues do not equal Total Expenditures due to the planned use of fund balance in accordance with budget strategies and guidelines.**

# Financial Sources and Uses Summary

## General Government Funds

### Debt Service Funds

#### Financial Sources

	Actual FY 2018	Estimated FY 2019	Proposed FY 2020
Sales Taxes	\$0	\$0	\$0
Property Taxes	\$0	\$0	\$0
Gross Receipts & Other Local Taxes *	\$0	\$0	\$0
Intragovernmental Revenues **	\$0	\$0	\$0
Grants and Capital Contributions **	\$0	\$0	\$0
Interest	\$12,139	\$122,456	\$122,456
Less: GASB 31 Interest Adjustment	\$26,666	\$0	\$0
Fees and Service Charges +	\$0	\$0	\$0
Other Local Revenues ++	\$1,779,204	\$1,257,494	\$1,257,494
Lease/Bond Proceeds	\$0	\$0	\$0
<b>Total Financial Sources Before Transfers</b>	<b>\$1,818,009</b>	<b>\$1,379,950</b>	<b>\$1,379,950</b>
Transfers In	\$2,798,798	\$2,788,607	\$2,770,525
<b>Total Financial Sources</b>	<b>\$4,616,807</b>	<b>\$4,168,557</b>	<b>\$4,150,475</b>

#### Financial Uses

Personnel Services	\$0	\$0	\$0
Less: GASB 16 Vacation Liability Adjustment	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	\$0	\$0	\$0
Power Supply	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$0	\$0
Utilities, Services & Misc.	\$576,328	\$0	\$0
Payment to refunded bond escrow agent	\$0	\$0	\$0
Interest Expense	\$915,531	\$774,329	\$621,020
Bank & Paying Agent Fees	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0
Principal Payments	\$3,423,991	\$3,569,404	\$3,720,637
Capital Additions	\$0	\$0	\$0
Enterprise Rev. for Capital Projects	\$0	\$0	\$0
<b>Total Financial Uses</b>	<b>\$4,915,850</b>	<b>\$4,343,733</b>	<b>\$4,341,657</b>

<b>Financial Sources Over/(Under) Uses</b>	<b>(\$299,043)</b>	<b>(\$175,176)</b>	<b>(\$191,182)</b>
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Beginning Unassigned Cash Reserve		\$3,103,977	\$2,928,801
Beginning GIS Cash Reserve brought to IT			
Less: Cash restricted for RPPO program			
Transfer of Cash Reserves from CIP to Operations			
Less: Cash Set Aside for Computer Rpl and GIS Projects			
Add: Tap Fees moved from restricted to unrestricted			
Expected Reimb. from MoDOT for Projects Funded Upfront by TST			
<b>Projected Unassigned Cash Reserve</b>	<b>\$3,103,977</b>	<b>\$2,928,801</b>	<b>\$2,737,619</b>

#### Budgeted Cash Reserve Target

Above/(Below) Budgeted Cash Reserve Target

Debt Service Funds do not have a budgeted cash reserve target

# Financial Sources and Uses Summary

## General Government Funds

Capital Projects Fund		
Actual FY 2018	Estimated FY 2019	Proposed FY 2020
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$3,192,535	\$2,250,000	\$2,948,754
\$428,519	\$850,000	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$200,053	\$0	\$200,000
\$0	\$0	\$0
<b>\$3,821,107</b>	<b>\$3,100,000</b>	<b>\$3,148,754</b>
\$10,592,853	\$12,226,437	\$20,218,790
<b>\$14,413,960</b>	<b>\$15,326,437</b>	<b>\$23,367,544</b>

Total Governmental Funds		
Actual FY 2018	Estimated FY 2019	Proposed FY 2020
\$48,461,688	\$46,468,806	\$45,655,601
\$8,402,709	\$8,558,479	\$9,073,237
\$13,537,161	\$12,876,280	\$12,822,768
\$4,814,756	\$5,774,864	\$5,075,091
\$9,932,034	\$7,696,167	\$7,988,723
\$794,259	\$2,459,823	\$1,609,823
\$1,480,820	\$0	\$0
\$1,115,087	\$1,200,000	\$1,200,000
\$9,010,674	\$7,274,744	\$8,017,319
\$0	\$0	\$0
<b>\$97,549,188</b>	<b>\$92,309,163</b>	<b>\$91,442,562</b>
\$38,522,178	\$41,239,383	\$49,211,808
<b>\$136,071,366</b>	<b>\$133,548,546</b>	<b>\$140,654,370</b>

\$431,762	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$442,465	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$8,954,375	\$32,022,482	\$24,057,119
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$634,000	\$0	\$0
\$0	\$0	\$0
\$303,855	\$0	\$0
\$0	\$0	\$0
<b>\$10,766,457</b>	<b>\$32,022,482</b>	<b>\$24,057,119</b>

\$58,055,614	\$59,496,216	\$63,406,069
\$0	\$0	\$0
\$0	\$0	\$0
\$0	\$0	\$0
\$5,452,798	\$6,183,781	\$5,993,323
\$610,325	\$635,440	\$694,407
\$8,718,683	\$8,755,517	\$8,291,209
\$20,660,225	\$42,484,415	\$33,431,181
\$0	\$0	\$0
\$915,531	\$774,329	\$621,020
\$0	\$0	\$0
\$33,988,481	\$32,927,816	\$38,777,493
\$3,423,991	\$3,569,404	\$3,720,637
\$1,470,102	\$49,340	\$1,144,650
\$0	\$0	\$0
<b>\$133,295,750</b>	<b>\$154,876,258</b>	<b>\$156,079,989</b>

<b>\$3,647,503</b>	<b>(\$16,696,045)</b>	<b>(\$689,575)</b>	<b>\$2,775,616</b>	<b>(\$21,327,712)</b>	<b>(\$15,425,619)</b>
	\$39,099,435	\$22,403,390		\$93,340,619	\$72,500,717

<b>\$39,099,435</b>	<b>\$22,403,390</b>	<b>\$21,713,815</b>	<b>\$93,340,619</b>	<b>\$72,012,907</b>	<b>\$57,075,098</b>
---------------------	---------------------	---------------------	---------------------	---------------------	---------------------

The Capital Projects Fund does not have a  
budgeted cash reserve target

\* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and Cable Franchise Fees. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax.

\*\* Intragovernmental Revenues include General And Administrative Charges which are charged to the funds outside of the General Fund for the centralized services that the Administrative Departments provide to those funds (such as payroll, accounts payable, etc.).

^ Transfers include PILOT (Payment-In-Lieu-of-Taxes) which is an amount equal to the gross receipt tax that would be paid by the Water and Electric Fund if they were not a part of the City.

\*\*\* Capital Contributions are government grants and other aid used to fund capital projects.

+ Fees and Service Charges for enterprise and internal service fund operations as well as development fees in the Public Improvement Fund.

++ Other Local Revenues include Licenses and Permits, Fines, and Fees in the General Fund, as well as miscellaneous revenues in all of the other funds.

**Total Revenues do not equal Total Expenditures due to the planned use of fund balance in accordance with budget strategies and guidelines.**



# Financial Sources and Uses Summary

## Enterprise and Internal Service Funds

	Enterprise Funds		
	Actual FY 2018	Estimated FY 2019	Proposed FY 2020
<b>Financial Sources</b>			
Sales Taxes	\$0	\$0	\$0
Property Taxes	\$0	\$0	\$0
Gross Receipts & Other Local Taxes *	\$0	\$0	\$0
Intragovernmental Revenues **	\$0	\$0	\$0
Grants and Capital Contributions **	\$2,317,801	\$2,581,103	\$2,619,784
Interest	\$1,689,483	\$5,263,114	\$4,625,326
Less: GASB 31 Interest Adjustment	\$3,643,359	\$0	\$0
Fees and Service Charges +	\$225,780,062	\$223,758,429	\$227,815,632
Other Local Revenues ++	\$2,789,502	\$2,298,427	\$2,283,133
Lease/Bond Proceeds	\$0	\$0	\$0
<b>Total Financial Sources Before Transfers</b>	<b>\$236,220,207</b>	<b>\$233,901,073</b>	<b>\$237,343,875</b>
Transfers In	\$7,688,201	\$7,530,871	\$7,768,069
<b>Total Financial Sources</b>	<b>\$243,908,408</b>	<b>\$241,431,944</b>	<b>\$245,111,944</b>
<b>Financial Uses</b>			
Personnel Services	\$39,984,280	\$41,118,059	\$44,295,998
Less: GASB 16 Vacation Liability Adjustment	\$20,849	\$0	\$0
Less: GASB 68 Pension Adjustment	\$190,775	\$0	\$0
Power Supply	\$71,064,762	\$75,333,500	\$78,427,588
Supplies & Materials	\$12,361,827	\$13,142,488	\$14,557,293
Travel & Training	\$439,878	\$516,997	\$624,013
Intragovernmental Charges	\$15,471,979	\$17,009,889	\$16,700,566
Utilities, Services & Misc.	\$18,949,537	\$22,521,157	\$27,711,345
Payment to refunded bond escrow agent	\$0	\$0	\$0
Interest Expense	\$11,780,794	\$11,388,025	\$10,873,551
Bank & Paying Agent Fees	\$279,364	\$345,186	\$343,315
Operating Transfers to Other Funds	\$18,057,926	\$18,682,235	\$19,405,506
Principal Payments	\$17,637,847	\$18,204,092	\$18,345,228
Capital Additions	\$6,046,954	\$5,678,603	\$7,912,744
Enterprise Rev. for Capital Projects	\$14,533,995	\$19,814,840	\$15,199,943
<b>Total Financial Uses</b>	<b>\$226,820,767</b>	<b>\$243,755,071</b>	<b>\$254,397,090</b>
<b>Financial Sources Over/(Under) Uses</b>	<b>\$17,087,641</b>	<b>(\$2,323,127)</b>	<b>(\$9,285,146)</b>
Beginning Unassigned Cash Reserve	\$0	\$75,869,902	\$76,492,752
Beginning GIS Cash Reserve brought to IT			
Less: Cash restricted for RPPO program	\$0	\$0	(\$134,400)
Transfer of Cash Reserves from CIP to Operations		\$0	
Less: Cash Set Aside for Computer Rpl and GIS Projects			
Add: Tap Fees moved from restricted to unrestricted		\$2,945,977	
Expected Reimb. from MoDOT for Projects Funded Upfront by TST	\$0	\$0	\$0
<b>Projected Unassigned Cash Reserve</b>	<b>\$75,869,902</b>	<b>\$76,492,752</b>	<b>\$67,073,206</b>
<b>Budgeted Cash Reserve Target</b>	<b>\$58,053,316</b>	<b>\$58,366,242</b>	<b>\$62,773,075</b>
<b>Above/(Below) Budgeted Cash Reserve Target</b>	<b>\$17,816,586</b>	<b>\$18,126,510</b>	<b>\$4,300,131</b>

**Financial Sources and Uses Summary**  
**Overall Summary Total - All Funds Combined**

Internal Service Funds			Overall Summary Total		
Actual FY 2018	Estimated FY 2019	Proposed FY 2020	Actual FY 2018	Estimated FY 2019	Proposed FY 2020
\$0	\$0	\$0	\$48,461,688	\$46,468,806	\$45,655,601
\$0	\$0	\$0	\$8,402,709	\$8,558,479	\$9,073,237
\$606,476	\$504,348	\$351,522	\$14,143,637	\$13,380,628	\$13,174,290
\$0	\$0	\$0	\$4,814,756	\$5,774,864	\$5,075,091
\$176,668	\$80,000	\$108,476	\$12,426,503	\$10,357,270	\$10,716,983
\$72,864	\$523,155	\$523,155	\$2,556,606	\$8,246,092	\$6,758,304
\$666,774	\$0	\$0	\$5,790,953	\$0	\$0
\$43,561,920	\$46,374,424	\$46,048,485	\$270,457,069	\$271,332,853	\$275,064,117
\$3,008,428	\$2,977,162	\$3,187,090	\$14,808,604	\$12,550,333	\$13,487,542
\$0	\$0	\$0	\$0	\$0	\$0
<b>\$48,093,130</b>	<b>\$50,459,089</b>	<b>\$50,218,728</b>	<b>\$381,862,525</b>	<b>\$376,669,325</b>	<b>\$379,005,165</b>
\$852,476	\$295,000	\$50,000	\$47,062,855	\$49,065,254	\$57,029,877
<b>\$48,945,606</b>	<b>\$50,754,089</b>	<b>\$50,268,728</b>	<b>\$428,925,380</b>	<b>\$425,734,579</b>	<b>\$436,035,042</b>
\$11,223,324	\$11,911,988	\$12,626,609	\$109,263,218	\$112,526,263	\$120,328,676
(\$53,442)	\$0	\$0	(\$32,593)	\$0	\$0
\$43,331	\$0	\$0	\$234,106	\$0	\$0
\$0	\$0	\$0	\$71,064,762	\$75,333,500	\$78,427,588
\$5,972,024	\$6,826,519	\$6,653,436	\$23,786,649	\$26,152,788	\$27,204,052
\$174,277	\$366,937	\$390,245	\$1,224,480	\$1,519,374	\$1,708,665
\$703,654	\$923,245	\$849,295	\$24,894,316	\$26,688,651	\$25,841,070
\$23,706,710	\$27,777,409	\$29,027,185	\$63,316,472	\$92,782,981	\$90,169,711
\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$94	\$94	\$12,696,325	\$12,162,448	\$11,494,665
\$0	\$0	\$0	\$279,364	\$345,186	\$343,315
\$688,327	\$658,329	\$658,519	\$52,734,734	\$52,268,380	\$58,841,518
\$0	\$0	\$0	\$21,061,838	\$21,773,496	\$22,065,865
\$323,071	\$280,221	\$635,500	\$7,840,127	\$6,008,164	\$9,692,894
\$0	\$0	\$0	\$14,533,995	\$19,814,840	\$15,199,943
<b>\$42,781,276</b>	<b>\$48,744,742</b>	<b>\$50,840,883</b>	<b>\$402,897,793</b>	<b>\$447,376,071</b>	<b>\$461,317,962</b>
<b>\$6,164,330</b>	<b>\$2,009,347</b>	<b>(\$572,155)</b>	<b>\$26,027,587</b>	<b>(\$21,641,492)</b>	<b>(\$25,282,920)</b>
	\$24,644,366	\$26,653,713		\$193,524,864	\$174,411,630
\$0	\$0	\$0	\$0	\$0	\$0
			\$0	\$0	(\$134,400)
			\$0	\$0	\$0
	(\$417,719)	(\$562,646)	\$0	(\$417,719)	(\$562,646)
				\$2,945,977	\$0
			\$0	\$0	\$0
<b>\$24,314,343</b>	<b>\$26,235,994</b>	<b>\$25,518,912</b>	<b>\$193,524,864</b>	<b>\$174,411,630</b>	<b>\$148,431,664</b>
\$14,588,128	\$15,085,923	\$15,594,331	\$89,343,682	\$73,452,165	\$95,372,047
<b>\$9,726,215</b>	<b>\$11,150,071</b>	<b>\$9,924,581</b>	<b>\$104,181,182</b>	<b>\$100,959,465</b>	<b>\$53,059,617</b>

\* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and Cable Franchise Fees. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax.

\*\* Intragovernmental Revenues include General And Administrative Charges which are charged to the funds outside of the General Fund for the centralized services that the Administrative Departments provide to those funds (such as payroll, accounts payable, etc.).

^ Transfers include PILOT (Payment-In-Lieu-of-Taxes) which is an amount equal to the gross receipt tax that would be paid by the Water and Electric Fund if they were not a part of the City.

\*\*\* Capital Contributions are government grants and other aid used to fund capital projects.

+ Fees and Service Charges for enterprise and internal service fund operations as well as development fees in the Public Improvement Fund.

++ Other Local Revenues include Licenses and Permits, Fines, and Fees in the General Fund, as well as miscellaneous revenues in all of the other funds.

**Total Revenues do not equal Total Expenditures due to the planned use of fund balance in accordance with budget strategies and guidelines.**

# FY 2020 Operating Statements Summary for All Funds

	Beginning Net Position/ Fund Balance	Operating Revenues	Operating Expenses *	Operating Income/ (Loss)
<b>Governmental Funds:</b>				
1100 General Fund **	\$29,605,487	\$58,593,543	\$86,342,424	(\$27,748,881)
2190 Capital Improvement Sales Tax	\$2,311,853	\$5,582,007	\$0	\$5,582,007
2200 Parks Sales Tax Fund	\$549,410	\$5,577,374	\$2,000	\$5,575,374
2210 Transportation Sales Tax Fund	\$1,531,185	\$11,164,402	\$0	\$11,164,402
2220 Public Improvement Fund	\$10,519,010	\$2,294,571	\$2,000	\$2,292,571
2290 Convention & Tourism Fund	\$5,861,555	\$3,588,259	\$2,603,155	\$985,104
2300 Stadium TDD Fund	\$1,248,079	\$970,551	\$0	\$970,551
2310 Contributions Fund	\$687,778	\$16,820	\$11,930	\$4,890
2320 Mid-Mo Solid Waste Mgt Dist Fd	(\$37,895)	\$109,353	\$168,275	(\$58,922)
2610 Non-Motorized Grant Fund	\$145,842	\$53,519	\$53,519	\$0
3xxx Debt Service Funds (Combined)	\$2,776,504	\$4,150,475	\$4,341,657	(\$191,182)
4400 Capital Projects Fund	\$19,789,069	\$23,367,544	\$24,057,119	(\$689,575)
<b>Total Governmental Funds****</b>	<b>\$74,987,877</b>	<b>\$115,468,418</b>	<b>\$117,582,079</b>	<b>(\$2,113,661)</b>
<b>Enterprise Funds:*</b>				
503x Railroad Fund	\$6,987,603	\$263,000	\$895,242	(\$632,242)
504x Transload Facility	\$548,639	\$248,000	\$214,585	\$33,415
550x & 551x Water & Electric Funds***	\$212,391,802	\$159,073,402	\$138,151,547	\$20,921,855
552x Recreation Services Fund	\$21,013,452	\$4,832,400	\$7,741,236	(\$2,908,836)
553x Transit Fund	\$10,743,807	\$1,565,425	\$7,290,751	(\$5,725,326)
554x Airport Fund	\$62,516,815	\$1,530,066	\$3,619,219	(\$2,089,153)
555x Sanitary Sewer Utility Fund	\$191,036,364	\$23,194,601	\$18,860,040	\$4,334,561
556x Parking Utility Fund	\$18,945,326	\$4,569,827	\$3,279,244	\$1,290,583
557x Solid Waste Utility Fund	\$38,817,264	\$23,248,675	\$20,914,248	\$2,334,427
558x Storm Water Utility Fund	\$12,696,146	\$3,624,455	\$2,036,207	\$1,588,248
<b>Total Enterprise Funds</b>	<b>\$575,697,218</b>	<b>\$222,149,851</b>	<b>\$203,002,319</b>	<b>\$19,147,532</b>
<b>Internal Service Funds:*</b>				
6590 Employee Benefit Fund	\$6,624,452	\$20,063,331	\$18,901,627	\$1,161,704
6690 Self Insurance Reserve Fund	\$10,049,725	\$6,095,960	\$6,653,304	(\$557,344)
6710 Custodial / Maintenance Fund	\$1,493,609	\$1,647,339	\$1,812,944	(\$165,605)
6720 Fleet Operations Fund	\$4,201,140	\$8,348,051	\$8,553,871	(\$205,820)
6740 Information Technology Fund	\$4,760,973	\$8,014,499	\$8,839,208	(\$824,709)
6750 Community Relations Fund	\$1,926,351	\$2,387,918	\$2,509,953	(\$122,035)
6760 Utility Customer Services Fund	\$1,964,232	\$2,592,909	\$2,847,463	(\$254,554)
<b>Total Internal Service Funds</b>	<b>\$31,020,482</b>	<b>\$49,150,007</b>	<b>\$50,118,370</b>	<b>(\$968,363)</b>
<b>Total All Funds</b>	<b>\$681,705,577</b>	<b>\$386,768,276</b>	<b>\$370,702,768</b>	<b>\$16,065,508</b>

\* Expenses do NOT include Capital Additions or Capital Project Expenses for Enterprise and Internal Service Funds.

\*\*General Fund Revenues do not include Appropriated Fund Balance.

*** Water Utility Fund	\$26,399,380	\$19,338,668	\$7,060,712
Electric Utility Fund	\$132,674,022	\$118,812,879	\$13,861,143

\*\*\*\*Does not include CDBG Revenues or Expenses

# FY 2020 Operating Statements Summary for All Funds

	Net Non- Oper. Rev & Expenses	Net Transfers & Subsidies	Change in Net Position	Ending Net Position/ Fund Balance
<b>Governmental Funds:</b>				
1100 General Fund **	\$0	\$24,295,884	(\$3,452,997)	\$26,152,490
2190 Capital Improvement Sales Tax	\$0	(\$7,193,950)	(\$1,611,943)	\$699,910
2200 Parks Sales Tax Fund	\$0	(\$5,254,744)	\$320,630	\$870,040
2210 Transportation Sales Tax Fund	\$0	(\$12,190,359)	(\$1,025,957)	\$505,228
2220 Public Improvement Fund	\$0	(\$10,610,620)	(\$8,318,049)	\$2,200,961
2290 Convention & Tourism Fund	\$0	(\$652,999)	\$332,105	\$6,193,660
2300 Stadium TDD Fund	\$0	(\$983,476)	(\$12,925)	\$1,235,154
2310 Contributions Fund	\$0	(\$4,890)	\$0	\$687,778
2320 Mid-Mo Solid Waste Mgt Dist Fd	\$0	\$58,922	\$0	(\$37,895)
2610 Non-Motorized Grant Fund	\$0	\$0	\$0	\$145,842
3xxx Debt Service Funds (Combined)	\$0	\$2,770,525	\$2,579,343	\$5,355,847
4400 Capital Projects Fund	\$0	\$20,218,790	\$19,529,215	\$39,318,284
<b>Total Governmental Funds****</b>	<b>\$0</b>	<b>\$10,453,083</b>	<b>\$8,339,422</b>	<b>\$83,327,299</b>
<b>Enterprise Funds: *</b>				
503x Railroad Fund	(\$438)	\$218,617	(\$414,063) +	\$6,573,540
504x Transload Facility	\$1,226	(\$218,617)	(\$183,976) ^	\$364,663
550x & 551x Water & Electric Funds***	(\$3,984,071)	(\$18,261,396)	(\$1,323,612) ^	\$211,068,190
552x Recreation Services Fund	\$22,309	\$2,472,111	(\$414,416)	\$20,599,036
553x Transit Fund	\$3,720,670	\$3,244,463	\$1,239,807	\$11,983,614
554x Airport Fund	\$61,423	\$13,399,065	\$11,371,335	\$73,888,150
555x Sanitary Sewer Utility Fund	(\$1,274,119)	\$1,000,000	\$4,060,442	\$195,096,806
556x Parking Utility Fund	(\$169,088)	(\$448,734)	\$672,761	\$19,618,087
557x Solid Waste Utility Fund	\$286,226	(\$285,788)	\$2,334,865	\$41,152,129
558x Storm Water Utility Fund	\$31,994	(\$139,079)	\$1,481,163	\$14,177,309
<b>Total Enterprise Funds</b>	<b>(\$1,303,868)</b>	<b>\$980,642</b>	<b>\$18,824,306</b>	<b>\$594,521,524</b>
<b>Internal Service Funds: *</b>				
6590 Employee Benefit Fund	\$62,950	(\$32,661)	\$1,191,993	\$7,816,445
6690 Self Insurance Reserve Fund	\$253,039	(\$44,880)	(\$349,185) ^	\$9,700,540
6710 Custodial / Maintenance Fund	\$41,580	(\$65,100)	(\$189,125) ^	\$1,304,484
6720 Fleet Operations Fund	\$87,479	(\$4,883)	(\$123,224) ^	\$4,077,916
6740 Information Technology Fund	\$200,969	(\$162,195)	(\$785,935) ^	\$3,975,038
6750 Community Relations Fund	\$28,110	(\$187,893)	(\$281,818) ^	\$1,644,533
6760 Utility Customer Services Fund	\$394,500	(\$110,907)	\$29,039 ^	\$1,993,271
<b>Total Internal Service Funds</b>	<b>\$1,068,627</b>	<b>(\$608,519)</b>	<b>(\$508,255)</b>	<b>\$30,512,227</b>
<b>Total All Funds</b>	<b>(\$235,241)</b>	<b>\$10,825,206</b>	<b>\$26,655,473</b>	<b>\$708,361,050</b>

\* Expenses do NOT include Capital Additions or Capital Project Expenses for Enterprise and Internal Service Funds.

\*\*General Fund Revenues do not include Appropriated Fund Balance.

^ Planned use of fund balance in accordance with budget strategies and guidelines.

+ Planned use of fund balance. Review revenue/budget strategy in future budget years.

*** Water Utility Fund	(\$1,373,569)	(\$4,833,869)	\$853,274	\$853,274
Electric Utility Fund	(\$2,610,502)	(\$13,427,527)	(\$2,176,886)	(\$2,176,886)

\*\*\*\*Does not include CDBG Revenues or Expenses



# Capital Projects Summary Section



## Description

The City of Columbia's Capital Improvement Program (CIP) is a multi-year plan for capital investments in the City's infrastructure, facilities, and equipment that is designed to address the challenges for supporting future infrastructure needs, while also addressing the City's current facility requirements. It includes items such as roads, bridges, sidewalks, public utilities, drainage projects, recreational facilities, building, and equipment. In general, department fleet items, while considered to be capital fixed assets because they cost more than \$5,000 and have a life of more than one year, they are generally not a part of the CIP. The only fleet-type items included in the CIP are those items which must be custom built and the construction process takes more than one year (fire trucks for example) or items that are funded with federal grants where the receipt of the funds crosses city fiscal years (buses and airport items).

A CIP is important because it connects city development, with both comprehensive and financial plans. Projects within the CIP are intended to reflect the community's values and goals, as well as the overall policy goals of the City Council including existing citywide long range plans.

The City Charter for the City of Columbia states the policy of the City for the Manager to follow in developing a CIP. "The City Manager shall also secure an estimate of all capital projects pending and those which it is recommended should be undertaken (a) within the budget year, and (b) within the next five (5) succeeding years. In preparing the budget, the City Manager shall review and may revise the estimates, as the manager may deem necessary." (Article 5. Section 35.)

The basis of the Columbia CIP is the City's master plans. The City of Columbia has several master plans that reflect the long-term needs and goals of each department. These plans are formulated to establish long term development plans that reflect Council policies. These long term plans are periodically revised and updated to reflect the City's changing needs. The CIP is meant to contain projects that fulfill these long-term needs and goals.

### City of Columbia Master Plans

- Planning Department Master Plans:
  - Sidewalks
  - Bicycles
  - Metro 2025
  - Metro Greenbelt/Trails
  - CATSO
- Fire Master Plan
- Airport Master Plan
- Parks and Recreation Master Plan
- Transit: Long Range Plan, Para-Transit
- Sewer Master Plan
- Water and Light
  - Electrical distribution
  - Water distribution
  - Water system
- COLT (Railroad)

## Process

The CIP begins as a planning document so the City can prioritize and coordinate existing and future capital project needs. It is prepared under the direction of the City Manager with the assistance of the Community Development and Finance Departments. The capital financing process is most involved from January through April each year. It is during this period that City staff is responsible for compiling project needs, reviewing cost estimates, identifying financing options and planning a program schedule. The CIP is first reviewed by the Planning and Zoning Commission (in early May) to focus on identifying projects and capital needs that were not represented. The Council has an opportunity to review the capital projects during the mini retreat in May where they propose changes in project priorities. At this point, the CIP becomes a financial document so the City can determine capital projects that are within the current and future fiscal capacity of the City of Columbia. A public hearing is held in July to allow for citizen input. The City Manager works with the Finance Department to determine which projects will be funded in the next fiscal year. This information becomes a part of the City Manager's Annual Budget document. During August, the Council holds budget hearings and takes more citizen input. The Council adopts the budget in September and the CIP plan for the next year becomes a part of the Annual Budget document.

## Organization

The CIP is broken down into two sections: General Government Capital Projects and Enterprise Capital Projects. General Government capital projects are projects such as sidewalks, streets, parks, public safety, and general government capital projects. These projects are funded primarily through temporary sales taxes which are approved by the voters.

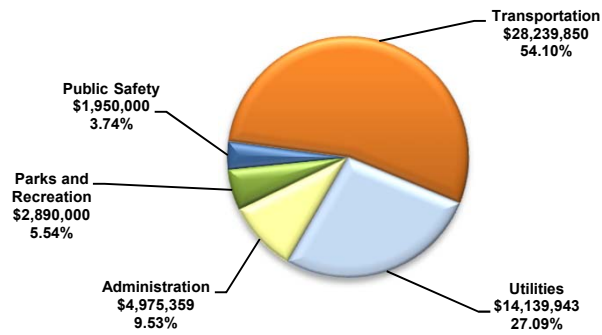
Enterprise capital projects are those projects that are funded primarily through revenues generated by enterprise funds, capital grants, and bond issues approved by voters for departments such as electric, water, railroad, sewer, solid waste, storm water, transit, and airport.

The Summary - Capital Projects section of the budget provides a summary of the projects that will be funded next year. A detailed list of the five year plan for each area and the future financial impacts is located in the applicable functional areas of the document. Below are the page numbers where these plans are located:

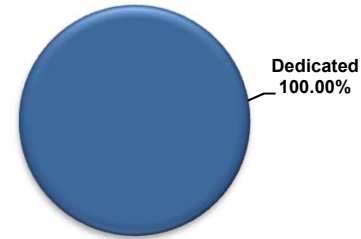
- Other General Government CIP - page 217
- Parks and Recreation CIP - page 303
- Recreation Services CIP - page 324
- Public Safety CIP - page 373
- Streets and Sidewalks CIP - page 471
- Transit - page 485
- Airport - page 499
- Parking - page 554
- Railroad - page 571
- Water - page 603
- Electric - page 624
- Sewer - page 648
- Solid Waste - page 670
- Storm Water - page 698

## All Funds Capital Projects Summary

**FY 2020 Total Expenditures By Category**

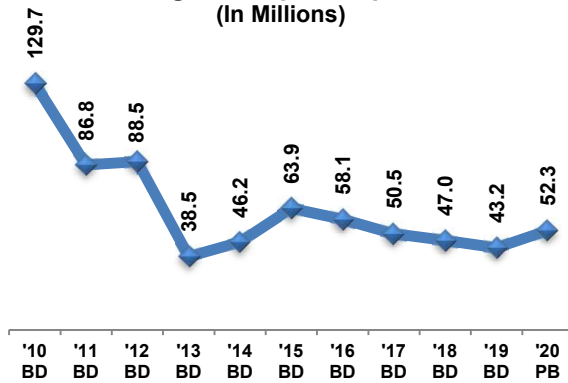


**FY 2020 Totals By Funding Source**



**General sources** can be reallocated from one department to another.  
**Dedicated sources** are specifically allocated to a department.

**Total Budgeted Capital Expenditures  
(In Millions)**



### Appropriations (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Administration	\$808,721	\$2,950,000	\$2,950,000	\$4,975,359	\$2,025,359	68.7%
Health and Environment	\$1,856	\$0	\$0	\$0	\$0	
Parks and Recreation	\$4,758,842	\$3,576,500	\$3,576,500	\$2,890,000	(\$686,500)	(19.2%)
Public Safety	\$3,729,547	\$5,200,000	\$5,200,000	\$1,950,000	(\$3,250,000)	(62.5%)
Supporting Activities	\$0	\$0	\$0	\$0	\$0	
Transportation	\$11,162,150	\$12,917,085	\$31,130,562	\$28,239,850	\$15,322,765	118.6%
Utilities	\$33,069,356	\$38,814,793	\$38,814,793	\$14,139,943	(\$24,674,850)	(63.6%)
<b>Total</b>	<b>\$53,530,472</b>	<b>\$63,458,378</b>	<b>\$81,671,855</b>	<b>\$52,195,152</b>	<b>(\$11,263,226)</b>	<b>(17.7%)</b>
Summary						
Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$53,530,472	\$63,458,378	\$81,671,855	\$52,195,152	(\$11,263,226)	(17.7%)
<b>Total Expenses</b>	<b>\$53,530,472</b>	<b>\$63,458,378</b>	<b>\$81,671,855</b>	<b>\$52,195,152</b>	<b>(\$11,263,226)</b>	<b>(17.7%)</b>

### Funding Sources (Where the Money Comes From)

Dedicated	\$53,530,472	\$63,458,378	\$81,671,855	\$52,195,152	(\$11,263,226)	(17.7%)
General	\$0	\$0	\$0	\$0	\$0	
<b>Total Funding Sources</b>	<b>\$53,530,472</b>	<b>\$63,458,378</b>	<b>\$81,671,855</b>	<b>\$52,195,152</b>	<b>(\$11,263,226)</b>	<b>(17.7%)</b>



### Major Capital Projects

- Our continued emphasis will be maintaining the facilities and infrastructure we have and constructing new infrastructure needed for a growing community. In August of 2015, Columbia voters renewed the one-quarter cent Capital Improvement Sales Tax to fund public safety and transportation needs for the next ten years. In November 2015, Columbia voters renewed the temporary one-eighth cent Parks Sales Tax for the next six years. Voters approved ballots for Sewer (Nov. 2013), Electric (April 2015), Storm Water (April 2015), and Water (August, 2018).
- **Streets and Sidewalks:** The following projects are planned to be bid in FY 2020: 9th and Elm Pedestrian Scramble, Nifong Intersection Improvements, Keene and I-70 Drive Roundabout, McKee Street Sidewalk, Sinclair Road Sidewalk (Southampton to Nifong), Nifong Corridor Widening (Providence and Forum), and Sinclair and Route K Roundabout.
- **Public Safety:** Major projects include fire station sites and replacing a 2003 Quint. Construction on the Molly Thomas-Bowden Neighborhood Policing Center will begin in the fall of 2019.
- **Parks:** Major projects include Battle Park: Phase I Improvements, Strawn Park: Phase II improvements, Perche Creek: Phase I Construction, Chapel Hill Connector-Perche Creek, and Flat Branch Park Expansion (funded by donations).
- **Water:** Includes funding for: Fire Hydrants & Valve Replacements, Main Relocation for Streets & Highways, Water Meter Replacement, New & Replacement Service Lines, Water Main Replacements, Tower and Reservoir Maintenance, Installation of New Mains to Create Loops, Fiber to Water Facilities, Deep Well Abandonment, Refurbish Existing Deep Well for Emergency, Well & Pump Station Control and Well Field Valve Upgrades
- **Electric:** This budget provides funding for the following projects: Distribution Automation, Mercury Vapor Streetlight Replacement, Truman Solar Feeders, Reconfiguration of Substation Feeders, 13.8 KV Overhead System Replacement, 13.8 KV System - New Commercial Services, 13.8 KV System - New Residential Services, 13.8 KV System Automation, 161 & 69 KV Transmission System Replacement, Conversion of overhead to underground, Fiber Optic System Additions, MPP Decommissioning, New 13.8 KV Substation Feeder Additions, Relocation of 13.8 KV System for Streets, Secondary Electric System for New Services, and Street Light Additions and Replacements.
- **Solid Waste:** Construct improvements to the fueling station at the existing Landfill Fueling station to accommodate collection vehicles that will be stored on site now that operations has relocated to the new Administration and Collection facility, construct improvements to the Landfill security gate in order to maintain proper security measures for the Landfill site while allowing collections and administrative staff to enter and exit the landfill during the early morning and evening hours when the Landfill is closed to the public, construct a vehicle wash bay and an additional vehicle maintenance bay at the landfill to accommodate solid waste equipment and collection vehicle, construct a vehicle storage shelter for approximately 20 solid waste collection vehicles at the landfill.

- **Sewer:** Other CIP projects that are or will be in design and easement acquisition during FY 2020 include future phases of PCCE # 16 - Bingham Rd & West Ridgeley Rd and PCCE #3 Stewart, Ridge & Medavista, PCCE #21 Stanford, PCCE #22 Shannon Place, PCCE #27 Grace Ellen, Court and Hickory Sewer Relocation, Tupelo-Larch Sewer Replacement and Calvert Drive Sewer Replacement.
- **Airport:** Includes funding for design of Runway 2-20 and Taxiway A North Ext 900 feet and isolated repairs and the new airport terminal.
- **Storm Water:** Includes funding annual projects, Alan Ln, Calvert Dr., Capri Estates Drainage, Greenwood South, Hickman & 6th/7th and Quail Dr.

### Budget Considerations

Major funding sources for the City's Capital Plan continue to be Capital Sales Improvement Tax, Parks Sales Tax, Transportation Sales Tax, ballot funding, and grant funds. The negative impact of online sales on the amount of sales taxes available to fund capital projects remains a concern. If sales tax receipts do not come in at the amount estimated at the time of the ballots, the City may need to either identify other sources to complete the projects or some ballot issue projects may not have the necessary funding to be completed.

### Operating Impact

Parks and Rec - Perche Creek trail: phase 1 will add just over one mile of trail with an annual trail maintenance cost of \$2,334.

Public Safety - In FY 2021, the police operating budget will need to be increased to include non-personnel operating costs for the Molly Thomas-Bowden Neighborhood Policing Center. The FY 2020 budget was increased to add three positions for a part of the year in anticipation of the completion of the building. No additional staff will be required to open one fire station. However, if the grant is not received to hire 3 fire fighters, they will need to be budgeted for the opening of the second fire station. Operating costs estimated at \$60,000 per station will need to be included in the FY 2021 budget.

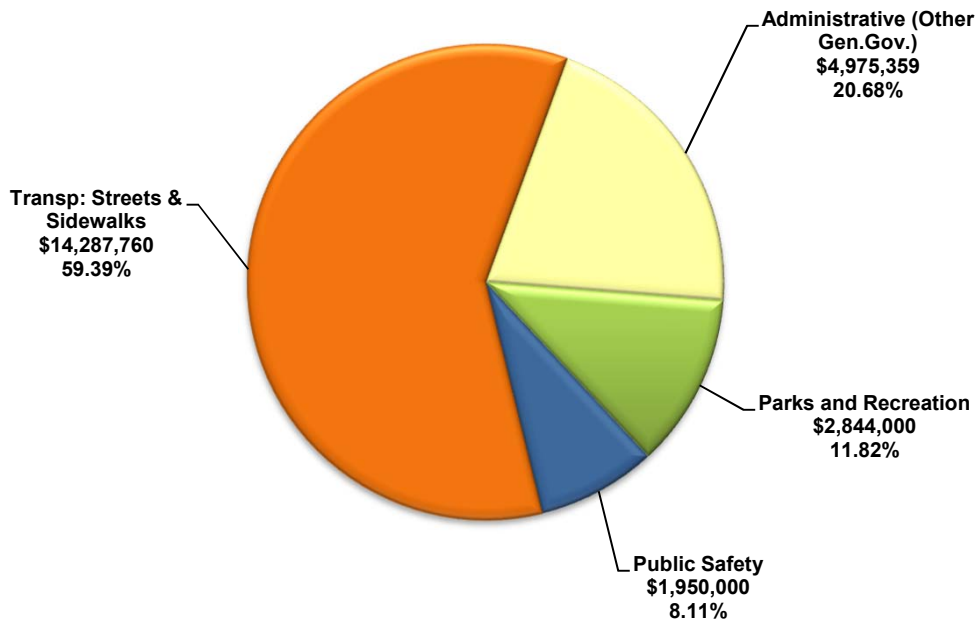
Sewer - Annual Inflow and Infiltration Program - will reduce inflow and infiltration, lower treatment costs and reduce Sanitary Sewer Overflows (SSOs) and sewer backups.

### Funding Sources

The City utilizes a variety of funding sources to fund the CIP. A detailed list of the sources and a description of each begins on page 136.

# General Government Capital Projects

FY 2020



## General Government Capital Project Expenditures

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Administrative (Other Gen.Gov.)	\$808,721	\$2,950,000	\$2,950,000	\$4,975,359	\$2,025,359	68.7%
Health and Environment	\$1,856	\$0	\$0	\$0	\$0	
Parks and Recreation	\$2,778,161	\$2,065,000	\$2,065,000	\$2,844,000	\$779,000	37.7%
Public Safety	\$3,729,547	\$5,200,000	\$5,200,000	\$1,950,000	(\$3,250,000)	(62.5%)
Transp: Streets & Sidewalks	\$3,448,172	\$3,594,005	\$21,807,482	\$14,287,760	\$10,693,755	297.5%
<b>Total Capital Projects Fund</b>	<b>\$10,766,457</b>	<b>\$13,809,005</b>	<b>\$32,022,482</b>	<b>\$24,057,119</b>	<b>\$10,248,114</b>	<b>74.2%</b>

## Funding Sources (Where the Money Comes From)

Grants	\$3,192,535	\$2,250,000	\$2,250,000	\$2,948,754	\$698,754	31.1%
Investment Revenue	\$428,519	\$850,000	\$850,000	\$0	(\$850,000)	(100.0%)
Other Local Revenues	\$200,053	\$0	\$0	\$200,000	\$200,000	
Operating Transfers In	\$10,592,853	\$11,234,005	\$12,226,437	\$20,218,790	\$8,984,785	80.0%
Use of Fund Balance	\$0	\$0	\$16,696,045	\$689,575	\$689,575	
Less: Amt Added to Fd Balance	(\$3,647,503)	(\$525,000)	\$0	\$0	\$525,000	(100.0%)
<b>Dedicated Sources</b>	<b>\$10,766,457</b>	<b>\$13,809,005</b>	<b>\$32,022,482</b>	<b>\$24,057,119</b>	<b>\$10,248,114</b>	<b>74.2%</b>
General Sources	\$0	\$0	\$0	\$0	\$0	
<b>Total Funding Sources</b>	<b>\$10,766,457</b>	<b>\$13,809,005</b>	<b>\$32,022,482</b>	<b>\$24,057,119</b>	<b>\$10,248,114</b>	<b>74.2%</b>

## Capital Projects Fund - General Government Summary

### Purpose

This budget adopts the FY 2020 portion of the Capital Improvements Plan as the general government capital budget for the fiscal year. This budget accounts for funds from the Public Improvement Fund, Community Development Block Grant, Special Assessments (tax bills), and related state and federal grants. General Government Projects are those associated with Parks and Recreation, Streets and Sidewalks, Public Safety and other general projects.

### Resources (When the Money Comes From)

	Proposed FY 2020
Cap Fund Balance	\$689,575
Grants (MoDOT, STP, County Road Tax Rebate, Non Motorized and Other Grants)	\$2,948,754
Transfers from Other Funds:	
1/4% Capital Improvement Sales Tax Fund	\$7,193,950
Contributions	\$750,000
CDBG	\$219,110
Convention & Visitors Bureau (CVB)	\$15,000
General Fund (Property Taxes)	\$0
Public Improvement Fund (4.1% of the 1% Sales Tax which is dedicated to capital)	\$9,946,730
Public Improvement Fund (Development Fees)	
1/4% Parks Sales Tax Fund	\$2,094,000
1/2% Transportation Sales Tax Fund	\$0
Miscellaneous Revenue	\$200,000
<b>Total Resources in Capital Projects Fund</b>	<b>\$24,057,119</b>

### Expenditures (Where the Money Goes)

	Proposed FY 2020
Parks and Recreation	\$2,844,000
Public Safety	\$1,950,000
Streets and Sidewalks	\$14,287,760
Other General Government:	\$4,975,359
<b>Total Capital Projects Fund Expenditures</b>	<b>\$24,057,119</b>

### Appropriations (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$431,762	\$0	\$0	\$0	\$0	
Supplies & Materials	\$442,465	\$0	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services & Misc.	\$8,954,375	\$13,809,005	\$32,022,482	\$24,057,119	\$10,248,114	74.2%
Capital	\$303,855	\$0	\$0	\$0	\$0	
Other	\$634,000	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$10,766,457</b>	<b>\$13,809,005</b>	<b>\$32,022,482</b>	<b>\$24,057,119</b>	<b>\$10,248,114</b>	<b>74.2%</b>
Summary						
Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$10,766,457	\$13,809,005	\$32,022,482	\$24,057,119	\$10,248,114	74.2%
<b>Total Expenses</b>	<b>\$10,766,457</b>	<b>\$13,809,005</b>	<b>\$32,022,482</b>	<b>\$24,057,119</b>	<b>\$10,248,114</b>	<b>74.2%</b>

## GENERAL GOVERNMENT CIP FUNDING SOURCES

	Proposed FY 2020	Prior Year Appr	Total New Funding	Cap FB	Cap Imp Sales Tax	Cap Imp Sales Tax 2015 Ballot	County Rd Tx Rebates
<b>Other General Government</b>							
Downtown Special Projects 00140 [ID: 519]	\$20,000		\$20,000				
Grissum Building Renovations 00659 [ID: 1821]	\$4,000,000		\$4,000,000			\$4,000,000	
PBMM: Additional Building Assessments 00770 [ID: 2175]	\$100,000		\$100,000				
PBMM: Armory Building Repairs 00764 [ID: 2190]	\$70,000		\$70,000				
PBMM: Health Department Repairs 00768 [ID: 2194]	\$200,000		\$200,000				
PBMM: Howard Building Repairs 00769 [ID: 2195]	\$40,000		\$40,000				
PBMM: Police Building Repairs 00765 [ID: 2191]	\$300,000		\$300,000				
Pub Bldgs Major Maint Ren 00021 [ID: 514]	\$190,000		\$190,000				
Walton Bldg Cap Improv 00587 [ID: 1846]	\$55,359		\$55,359	\$40,359			
<b>Total</b>	<b>\$4,975,359</b>		<b>\$4,975,359</b>	<b>\$40,359</b>	<b>\$0</b>	<b>\$4,000,000</b>	<b>\$0</b>
<b>Parks and Recreation</b>							
ADA Compliance Phase II 00663 [ID: 1820]	\$25,000		\$25,000				
Albert-Oakland Park Improvements - 00737 [ID: 2141]	\$35,000		\$35,000				
Annual Land Acq/Land Preservation 00662 [ID: 1812]	\$0						
Annual Park Improv - Major Maint. Programs 00056 [ID: 259]	\$0						
Annual Trails 00673 [ID: 1813]	\$100,000		\$100,000				
Battle Park Phase I Development - 00738 [ID: 1959]	\$70,000		\$70,000				
Chapel Hill Connector - Perche Creek Trail - 00745 [ID: 1949]	\$325,000		\$325,000				
City School Park Improv 00249 [ID: 257]	\$35,000		\$35,000				
Cosmo Rec Area: Parks Mgmt Center Imprvmnt 00740 [ID: 457]	\$100,000		\$100,000				
Cosmo Rec Area: Tennis Court Resurfacing - 00735 [ID: 1824]	\$40,000		\$40,000				
Fairview Park/Bonnie View: Phase II Imprvmnt 00741 [ID: 309]	\$125,000		\$125,000				
Flat Branch Park Expansion - 00686 [ID: 2017]	\$750,000		\$750,000				
Hinkson Creek Trail: Stephens to Clark Lane -00728 [ID: 1188]	\$250,000		\$250,000				
Indoor Facility Improvements - 00773 [ID: 2163]	\$24,000		\$24,000				
Memorial/Heritage Bench Replacement - 00742 [ID: 2142]	\$20,000		\$20,000				
Park Roads & Parking 00242 [ID: 260]	\$150,000		\$150,000				
Perche Cr Trl Ph I: MKT to Gillespie Bridge- 00699 [ID: 427]	\$520,000		\$520,000				
Strawn Park: Phase II - 00743 [ID: 1637]	\$200,000		\$200,000				
Worley St Park Improvement - 00744 [ID: 1633]	\$75,000		\$75,000				
<b>Total</b>	<b>\$2,844,000</b>		<b>\$2,844,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Public Safety</b>							
Fire Station Sites 40173 [ID: 482]	\$1,000,000		\$1,000,000			\$1,000,000	
Replace 2003 Quint (14 years old) 00661 [ID: 1400]	\$950,000		\$950,000			\$950,000	
Rpl. 2001 Ladder Truck (18 Years Old) 00496 [ID: 500]	\$0						
<b>Total</b>	<b>\$1,950,000</b>		<b>\$1,950,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,950,000</b>	<b>\$0</b>
<b>Streets, Sidewalks &amp; Major Maint</b>							
ADA Curb Ramp Installations 00600 [ID: 1877]	\$96,200		\$96,200		\$96,200		
Annual Sidewalk Major Maintenance 00148 [ID: 16]	\$0						
Annual Sidewalks/Pedways (New const/re-const 40162 [ID: 17]	\$0						
Annual Streets - 40158 [ID: 18]	\$70,000		\$70,000			\$70,000	
Annual Traffic Calming - 00646 [ID: 1966]	\$46,000		\$46,000		\$46,000		
Annual Traffic Safety (Calming,Ped, Bike) - 40159 [ID: 15]	\$0						
Contingency (40198) [ID: 2128]	\$739,950		\$739,950		\$739,950		
Discovery Parkway: Gans to New Haven - 00633 [ID: 1155]	\$2,795,484		\$2,795,484				\$1,476,554
Holly Ave Traffic Calming 00750 [ID: 2169]	\$32,000		\$32,000		\$32,000		
Hominy Trail Connection [ID: 1745]	\$0						
Lenoir Connection 00746 [ID: 2162]	\$649,216		\$649,216	\$649,216			

GENERAL GOVERNMENT CIP FUNDING SOURCES

CVB	Dev Contib	Dev Fees	Donation	GCIF	Gen FD/PI	Gen FD Transfer	MoDOT	MoDOT Relin- quishment	Parks Sales Tax 2015	Transp S Tax
					\$20,000					
					\$100,000					
					\$70,000					
					\$200,000					
					\$40,000					
					\$300,000					
					\$190,000					
\$15,000										
\$15,000	\$0	\$0	\$0	\$0	\$920,000	\$0	\$0	\$0	\$0	\$0
									\$25,000	
									\$35,000	
									\$100,000	
									\$70,000	
									\$325,000	
									\$35,000	
									\$100,000	
									\$40,000	
									\$125,000	
			\$750,000						\$250,000	
									\$24,000	
									\$20,000	
									\$150,000	
									\$520,000	
									\$200,000	
									\$75,000	
\$0	\$0	\$0	\$750,000	\$0	\$0	\$0	\$0	\$0	\$2,094,000	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

\$1,318,930

## GENERAL GOVERNMENT CIP FUNDING SOURCES

	Proposed FY 2020	Prior Year Appr	Total New Funding	Cap FB	Cap Imp Sales Tax	Cap Imp Sales Tax 2015 Ballot	County Rd Tx Rebates
<b>Streets, Sidewalks &amp; Major Maint</b>							
MM - Walnut from College to Old 63 [ID: 1841]	\$50,000		\$50,000				\$50,000
Nifong -Providence to Forum - 00643 [ID: 97]	\$9,130,000		\$9,130,000				\$1,422,200
Providence - Broadway Turn Lane 00713 [ID: 2067]	\$85,000	\$85,000					
Providence Corridor- Burnham Inter PH2 [ID: 1589]	\$0						
Sinclair Rd - Rt K Intersection Improv 00707 [ID: 2073]	\$386,932	\$234,932	\$152,000		\$152,000		
Sinclair Rd Sidewalk - Nifong to Southampton 00709 [ID: 2079]	\$270,000		\$270,000			\$70,000	
Smith Dr Traffic Calming 00752 [ID: 2171]	\$60,000		\$60,000		\$60,000		
Stephen's College Pedestrian Bridge Repair [ID: 1213]	\$0						
Waco Rd at Brn Station Intersect (incl rd) C00435 [ID: 1189]	\$0						
William St/Hinkson Ave Traffic Calming 00751 [ID: 2170]	\$64,000		\$64,000		\$64,000		
William Street Traffic Calming 00725 [ID: 2121]	\$10,000		\$10,000		\$10,000		
<b>Total</b>	<b>\$14,484,782</b>	<b>\$319,932</b>	<b>\$14,164,850</b>	<b>\$649,216</b>	<b>\$1,200,150</b>	<b>\$140,000</b>	<b>\$2,948,754</b>
<b>Total General Government CIP</b>	<b>\$24,254,141</b>	<b>\$319,932</b>	<b>\$23,934,209</b>	<b>\$689,575</b>	<b>\$1,200,150</b>	<b>\$6,090,000</b>	<b>\$2,948,754</b>



GENERAL GOVERNMENT CIP FUNDING SOURCES

CVB	Dev Contib	Dev Fees	Donation	GCIF	Gen FD/PI	Gen FD Transfer	MoDOT	MoDOT Relin- quishment	Parks Sales Tax 2015	Transp S Tax
		\$7,707,800								
	\$200,000									
\$0	\$200,000	\$9,026,730	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$15,000	\$200,000	\$9,026,730	\$750,000	\$0	\$920,000	\$0	\$0	\$0	\$2,094,000	\$0

## General Government

## Capital Projects Summary

Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost
<b>Other General Government Funding Source Summary</b>						
Cap FB - Chamber Reimbursement	\$40,359					
Cap Imp S Tax - 2015 Ballot	\$4,000,000					
CVB	\$15,000	\$15,000	\$15,000			
Gen Fd/PI	\$920,000	\$900,000	\$900,000	\$900,000	\$900,000	
<b>New Funding</b>	<b>\$4,975,359</b>	<b>\$915,000</b>	<b>\$915,000</b>	<b>\$900,000</b>	<b>\$900,000</b>	<b>\$0</b>
<b>Total Other General Government</b>	<b>\$4,975,359</b>	<b>\$915,000</b>	<b>\$915,000</b>	<b>\$900,000</b>	<b>\$900,000</b>	<b>\$0</b>
<b>Parks and Recreation Funding Source Summary</b>						
Donation	\$750,000					
Parks Sales Tax - 2015 Ballot	\$2,094,000	\$2,080,000	\$1,049,611			
<b>New Funding</b>	<b>\$2,844,000</b>	<b>\$2,080,000</b>	<b>\$1,049,611</b>			<b>\$0</b>
Future Ballot				\$250,000		
<b>Future Ballot</b>				<b>\$250,000</b>		<b>\$0</b>
Unfunded			\$2,300,000	\$1,700,000	\$3,570,000	\$17,285,500
<b>Unfunded</b>			<b>\$2,300,000</b>	<b>\$1,700,000</b>	<b>\$3,570,000</b>	<b>\$17,285,500</b>
<b>Total Parks and Recreation</b>	<b>\$2,844,000</b>	<b>\$2,080,000</b>	<b>\$3,349,611</b>	<b>\$1,950,000</b>	<b>\$3,570,000</b>	<b>\$17,285,500</b>
<b>Public Safety Funding Source Summary</b>						
Cap Imp S Tax - 2015 Ballot	\$1,950,000	\$1,100,000	\$1,150,000	\$1,200,000	\$1,250,000	\$750,000
<b>New Funding</b>	<b>\$1,950,000</b>	<b>\$1,100,000</b>	<b>\$1,150,000</b>	<b>\$1,200,000</b>	<b>\$1,250,000</b>	<b>\$750,000</b>
Unfunded		\$1,500,000	\$2,000,000	\$1,850,000	\$1,153,000	\$5,398,000
<b>Unfunded</b>		<b>\$1,500,000</b>	<b>\$2,000,000</b>	<b>\$1,850,000</b>	<b>\$1,153,000</b>	<b>\$5,398,000</b>
<b>Total Public Safety</b>	<b>\$1,950,000</b>	<b>\$2,600,000</b>	<b>\$3,150,000</b>	<b>\$3,050,000</b>	<b>\$2,403,000</b>	<b>\$6,148,000</b>
<b>Streets, Sidewalks &amp; Major Maint Funding Source Summary</b>						
2015 CIST - Ann Cty/Cnty/St Proj		\$200,000	\$500,000	\$500,000	\$500,000	\$1,300,000
2015 CIST - Ann Hist Brick Str			\$100,000	\$100,000	\$100,000	\$200,000
2015 CIST - Ann Sidewalk Mjr Maint	\$96,200	\$144,300	\$144,300	\$144,300	\$144,300	
2015 CIST - Ann Streets		\$487,500	\$787,500	\$537,500	\$287,500	\$60,000
2015 CIST - Ann Trf Calming	\$212,000	\$212,000	\$362,000	\$212,000	\$212,000	\$350,000
2015 CIST - Ann Trf Safety	\$152,000	\$252,000	\$252,000	\$152,000	\$152,000	\$204,500
2015 CIST - Contingency	\$739,950	\$1,023,752				
Cap FB - ABC Labs Tax Credit - 00434	\$649,216					
Cap Imp S Tax - 2015 Ballot	\$140,000	\$1,352,500	\$1,392,500	\$902,500	\$1,051,500	\$3,701,716
Co Rd Tax Reb	\$2,948,754	\$967,746	\$470,000	\$1,525,000	\$425,000	\$4,154,000
Developer Contrib	\$200,000					
Development Fees	\$9,026,730	\$1,096,770	\$1,250,000			\$5,902,884
<b>New Funding</b>	<b>\$14,164,850</b>	<b>\$5,736,568</b>	<b>\$5,258,300</b>	<b>\$4,073,300</b>	<b>\$2,872,300</b>	<b>\$15,873,100</b>
PYA 2015 CIST - Ann Str - 40158	\$85,000					
PYA 2015 CIST - Ann Trf Sfty - 40159	\$234,932					

## General Government

## Capital Projects Summary

Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost
<b>Streets, Sidewalks &amp; Major Maint Funding Source Summary</b>						
<b>Prior Year Funding</b>	<b>\$319,932</b>					<b>\$0</b>
Unfunded		\$425,784			\$351,000	
<b>Unfunded</b>		<b>\$425,784</b>			<b>\$351,000</b>	<b>\$0</b>
<b>Total Streets, Sidewalks &amp; Major Maint</b>	<b>\$14,484,782</b>	<b>\$6,162,352</b>	<b>\$5,258,300</b>	<b>\$4,073,300</b>	<b>\$3,223,300</b>	<b>\$15,873,100</b>
<b>Overall Funding Source Summary</b>						
2015 CIST - Ann Cty/Cnty/St Proj		\$200,000	\$500,000	\$500,000	\$500,000	\$1,300,000
2015 CIST - Ann Hist Brick Str			\$100,000	\$100,000	\$100,000	\$200,000
2015 CIST - Ann Sidewalk Mjr Maint	\$96,200	\$144,300	\$144,300	\$144,300	\$144,300	
2015 CIST - Ann Streets		\$487,500	\$787,500	\$537,500	\$287,500	\$60,000
2015 CIST - Ann Trf Calming	\$212,000	\$212,000	\$362,000	\$212,000	\$212,000	\$350,000
2015 CIST - Ann Trf Safety	\$152,000	\$252,000	\$252,000	\$152,000	\$152,000	\$204,500
2015 CIST - Contingency	\$739,950	\$1,023,752				
Cap FB - ABC Labs Tax Credit - 00434	\$649,216					
Cap FB - Chamber Reimbursement	\$40,359					
Cap Imp S Tax - 2015 Ballot	\$6,090,000	\$2,452,500	\$2,542,500	\$2,102,500	\$2,301,500	\$4,451,716
Co Rd Tax Reb	\$2,948,754	\$967,746	\$470,000	\$1,525,000	\$425,000	\$4,154,000
CVB	\$15,000	\$15,000	\$15,000			
Developer Contrib	\$200,000					
Development Fees	\$9,026,730	\$1,096,770	\$1,250,000			\$5,902,884
Donation	\$750,000					
Gen Fd/PI	\$920,000	\$900,000	\$900,000	\$900,000	\$900,000	
Parks Sales Tax - 2015 Ballot	\$2,094,000	\$2,080,000	\$1,049,611			
<b>New Funding</b>	<b>\$23,934,209</b>	<b>\$9,831,568</b>	<b>\$8,372,911</b>	<b>\$6,173,300</b>	<b>\$5,022,300</b>	<b>\$16,623,100</b>
PYA 2015 CIST - Ann Str - 40158	\$85,000					
PYA 2015 CIST - Ann Trf Sfty - 40159	\$234,932					
<b>Prior Year Funding</b>	<b>\$319,932</b>					<b>\$0</b>
Future Ballot				\$250,000		
<b>Future Ballot</b>				<b>\$250,000</b>		<b>\$0</b>
Unfunded		\$1,925,784	\$4,300,000	\$3,550,000	\$5,074,000	\$22,683,500
<b>Unfunded</b>		<b>\$1,925,784</b>	<b>\$4,300,000</b>	<b>\$3,550,000</b>	<b>\$5,074,000</b>	<b>\$22,683,500</b>
<b>Total</b>	<b>\$24,254,141</b>	<b>\$11,757,352</b>	<b>\$12,672,911</b>	<b>\$9,973,300</b>	<b>\$10,096,300</b>	<b>\$39,306,600</b>

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<b>Revenues, Expenditures, and Changes in Fund Balance</b> <b>Capital Projects Fund</b>
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	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Revenues:</b>				
Grant Revenues	\$3,192,535	\$2,250,000	\$2,250,000	\$2,948,754
Investment Revenue	\$428,519	\$850,000	\$850,000	\$0
Miscellaneous Revenue	\$200,053	\$0	\$0	\$200,000
<b>Total Revenues</b>	<b>\$3,821,107</b>	<b>\$3,100,000</b>	<b>\$3,100,000</b>	<b>\$3,148,754</b>
<b>Expenditures:</b>				
Personnel Services	\$431,762	\$0	\$0	\$0
Supplies & Materials	\$442,465	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities, Services & Misc.	\$8,954,375	\$13,809,005	\$32,022,482	\$24,057,119
Interest	\$0	\$0	\$0	\$0
Capital	\$303,855	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$10,132,457</b>	<b>\$13,809,005</b>	<b>\$32,022,482</b>	<b>\$24,057,119</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(\$6,311,350)</b>	<b>(\$10,709,005)</b>	<b>(\$28,922,482)</b>	<b>(\$20,908,365)</b>
<b>Other Financing Sources (Uses):</b>				
Lease/Bond Proceeds				
Transfers In	\$10,592,853	\$11,234,005	\$12,226,437	\$20,218,790
Transfers Out	(\$634,000)	\$0	\$0	\$0
<b>Total Other Financing Sources/(Uses)</b>	<b>\$9,958,853</b>	<b>\$11,234,005</b>	<b>\$12,226,437</b>	<b>\$20,218,790</b>
<b>Net Change in Fund Balance</b>	<b>\$3,647,503</b>	<b>\$525,000</b>	<b>(\$16,696,045)</b>	<b>(\$689,575)</b>
Fund Balance - Beginning	\$32,837,611	\$36,485,114	\$36,485,114	\$19,789,069
<b>Fund Balance - Ending</b>	<b>\$36,485,114</b>	<b>\$37,010,114</b>	<b>\$19,789,069</b>	<b>\$19,099,494</b>

## Financial Sources and Uses Capital Projects Fund

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Financial Sources</b>				
Grants	\$3,192,535	\$2,250,000	\$2,250,000	\$2,948,754
Interest Revenue	\$428,519	\$850,000	\$850,000	\$0
Less: GASB 31 Interest Adjustment	\$0			
Other Local Revenues ++	\$200,053	\$0	\$0	\$200,000
<b>Total Financial Sources Before Transfers</b>	<b>\$3,821,107</b>	<b>\$3,100,000</b>	<b>\$3,100,000</b>	<b>\$3,148,754</b>
Transfers In	\$10,592,853	\$11,234,005	\$12,226,437	\$20,218,790
<b>Total Financial Sources</b>	<b>\$14,413,960</b>	<b>\$14,334,005</b>	<b>\$15,326,437</b>	<b>\$23,367,544</b>
Fees and Service Charges				
<b>Financial Uses</b>				
Personnel Services	\$431,762	\$0	\$0	\$0
Less: GASB 16 Vacation Liability Adj *	\$0	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment *	\$0	\$0	\$0	\$0
Supplies & Materials	\$442,465	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities, Services & Misc.	\$8,954,375	\$13,809,005	\$32,022,482	\$24,057,119
Interest Expense	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Transfers Out	\$634,000	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$303,855	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
<b>Total Financial Uses</b>	<b>\$10,766,457</b>	<b>\$13,809,005</b>	<b>\$32,022,482</b>	<b>\$24,057,119</b>
<b>Financial Sources Over/(Under) Uses</b>	<b>\$3,647,503</b>	<b>\$525,000</b>	<b>(\$16,696,045)</b>	<b>(\$689,575)</b>
<b>Cash Reserves</b>				
Beginning Unassigned Cash Reserve		\$39,099,435	\$39,099,435	\$22,403,390
Financial Sources Over/(Under) Uses		\$525,000	(\$16,696,045)	(\$689,575)
Total Assets	\$38,699,141			
Less: GASB 31 Pooled Cash Adj	\$1,920,254			
Less: Total Liabilities	(\$1,519,960)			
<b>Projected Unassigned Cash Reserve</b>	<b>\$39,099,435</b>	<b>\$39,624,435</b>	<b>\$22,403,390</b>	<b>\$21,713,815</b>

### Budgeted Cash Reserve Target

The expenditures for this fund are for capital projects, not operational costs; therefore, there is no budgeted cash reserve target for this fund.

\* GASB 16 and GASB 68 do not apply to the Capital Projects Fund

The Financial Sources and Uses Statement is a management tool which provides a more complete look at the cash reserves for the operation compared to the expenses and other uses of the operation. This allows management to examine the projected ending cash reserves for the operation compared to a budgeted cash reserve target which provides useful information about the financial health of the fund.

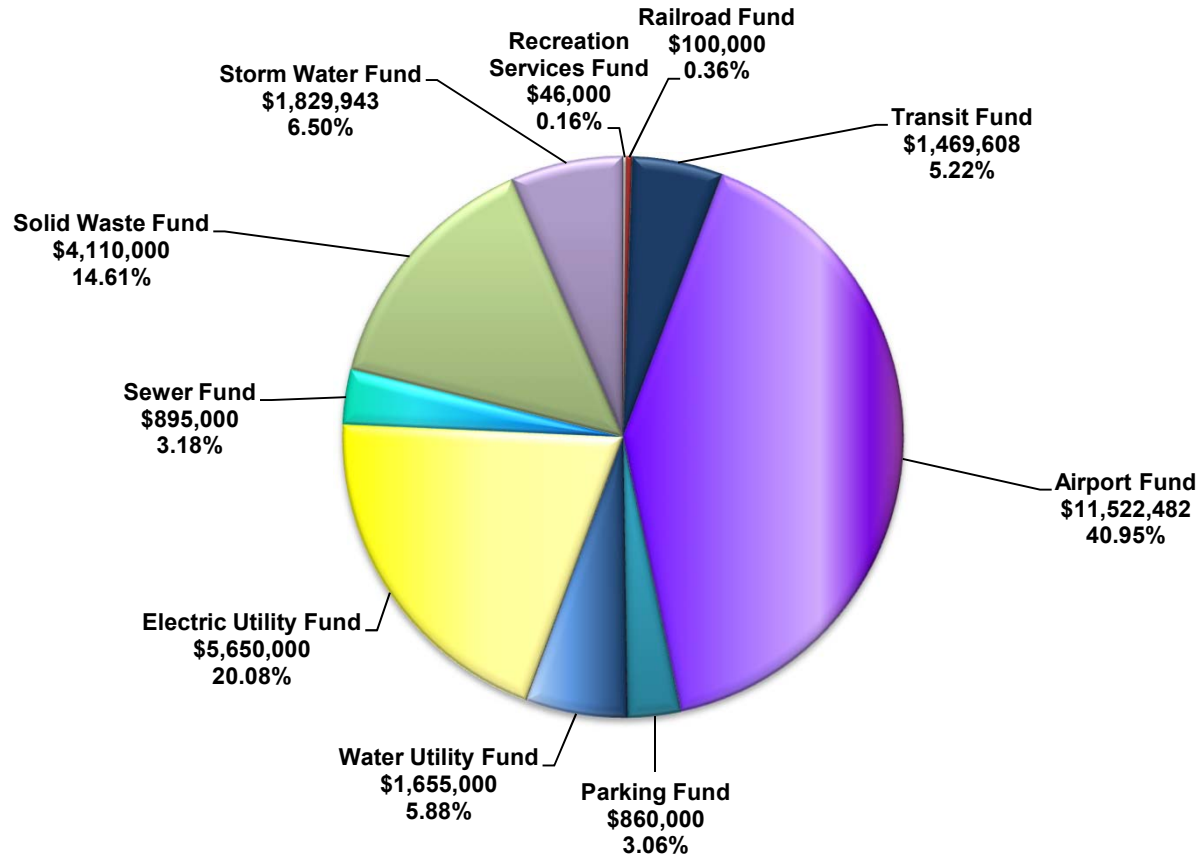
This statement takes information from the revenues, expenditures and changes in fund balance statement and subtracts out non-cash items (depreciation, loss on disposal of fixed assets, and GASB adjustments for interest revenue, pensions, and vacation liabilities). This statement also includes capital item purchases (such as fleet replacements), principal payments, and enterprise revenue that will be used to pay for capital project costs which are reflected on the balance sheet.

A budgeted cash reserve target is calculated in accordance with the cash reserve policy. In the event of a disaster, these funds would be used to keep the operation going for approximately three months plus fund the next year's infrastructure costs. The budgeted cash reserve target amount is different for each operation and depends on their operational and capital project needs.

The ending unassigned cash reserves are compared to the budgeted cash reserve target. When the reserves are below the budgeted cash reserve target it will be necessary for management to adjust fees or reduce expenses in order to get the reserves at or above the budgeted cash reserve target. With this type of fund, it is a normal practice to utilize smaller rate increases over time in order to build up reserves and then use those reserve balance to fund capital project costs.



# Enterprise Fund Capital Projects



## Enterprise Capital Project Expenditures

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
<b>Parks and Recreation:</b>						
Recreation Services Fund	\$1,980,681	\$1,511,500	\$1,511,500	\$46,000	(\$1,465,500)	(97.0%)
	<b>\$1,980,681</b>	<b>\$1,511,500</b>	<b>\$1,511,500</b>	<b>\$46,000</b>	<b>(\$1,465,500)</b>	<b>(97.0%)</b>
<b>Transportation:</b>						
Railroad Fund	\$53,752	\$100,000	\$100,000	\$100,000	\$0	0.0%
Transit Fund	\$59,981	\$1,559,621	\$1,559,621	\$1,469,608	(\$90,013)	(5.8%)
Airport Fund	\$6,284,942	\$7,063,459	\$7,063,459	\$11,522,482	\$4,459,023	63.1%
Parking Fund	\$1,315,303	\$600,000	\$600,000	\$860,000	\$260,000	43.3%
	<b>\$7,713,978</b>	<b>\$9,323,080</b>	<b>\$9,323,080</b>	<b>\$13,952,090</b>	<b>\$4,629,010</b>	<b>49.7%</b>
<b>Utilities:</b>						
Water Utility Fund	\$2,892,055	\$13,850,000	\$13,850,000	\$1,655,000	(\$12,195,000)	(88.1%)
Electric Utility Fund	\$12,050,588	\$5,550,000	\$5,550,000	\$5,650,000	\$100,000	1.8%
Sewer Fund	\$9,925,628	\$16,884,793	\$16,884,793	\$895,000	(\$15,989,793)	(94.7%)
Solid Waste Fund	\$7,438,314	\$1,555,000	\$1,555,000	\$4,110,000	\$2,555,000	164.3%
Storm Water Fund	\$762,771	\$975,000	\$975,000	\$1,829,943	\$854,943	87.7%
	<b>\$33,069,356</b>	<b>\$38,814,793</b>	<b>\$38,814,793</b>	<b>\$14,139,943</b>	<b>(\$24,674,850)</b>	<b>(63.6%)</b>
<b>Total Enterprise Fund Capital Projects</b>	<b>\$42,764,015</b>	<b>\$49,649,373</b>	<b>\$49,649,373</b>	<b>\$28,138,033</b>	<b>(\$21,511,340)</b>	<b>(43.3%)</b>

## ENTERPRISE FUNDS CIP FUNDING SOURCES

	Proposed FY 2020	Prior Year Appr	Total New Funding	2014 Ballot	2015 Electric Bond	2018 Water Ballot	Bonds Proceeds
<b>Recreation Services</b>							
ARC Facility Improvements - RS095 [ID: 2140]	\$46,000		\$46,000				
<b>Total</b>	<b>\$46,000</b>		<b>\$46,000</b>				
<b>Transit</b>							
Annual Bus replacement - PT053 [ID: 1560]	\$1,177,736		\$1,177,736				
Annual Transit Project - PT050 [ID: 1549]	\$291,872		\$291,872				
<b>Total</b>	<b>\$1,469,608</b>		<b>\$1,469,608</b>				
<b>Airport</b>							
Annual General Improvements - AP008 [ID: 944]	\$0						
Design/Construct T/W and Apron (AP140) [ID: 2127]	\$205,626	\$205,626					
New Terminal Complex: Design & Construction AP111 [ID: 1557]	\$1,595,613	\$524,573	\$1,071,040				
R/W 2-20 & T/W A (N Ext 900Ft & Isol Rpr (AP125) [ID: 1924]	\$10,451,442		\$10,451,442				
Route H AP123 [ID: 1923]	\$16,334	\$16,334					
<b>Total</b>	<b>\$12,269,015</b>	<b>\$746,533</b>	<b>\$11,522,482</b>				
<b>Parking</b>							
Camera System Replacement PK065 [ID: 2111]	\$300,000		\$300,000				
City Hall Alley - Parking Pavers PK072 [ID: 2158]	\$30,000		\$30,000				
Elevator Upgrades PK069 [ID: 2155]	\$100,000		\$100,000				
Garage Security Fencing PK071 [ID: 2157]	\$300,000		\$300,000				
MM - 8th/Cherry Parking Structure PK067 [ID: 2112]	\$100,000		\$100,000				
Short Street Garage Bathroom PK070 [ID: 2156]	\$30,000		\$30,000				
<b>Total</b>	<b>\$860,000</b>		<b>\$860,000</b>				
<b>Railroad</b>							
Annual Capital Maintenance - R0045 [ID: 626]	\$25,000		\$25,000				
Annual Rail Replacement Program - R0014 [ID: 627]	\$25,000		\$25,000				
Annual Surfacing Program - R0013 [ID: 629]	\$25,000		\$25,000				
Annual Tie Program - R0012 [ID: 630]	\$25,000		\$25,000				
<b>Total</b>	<b>\$100,000</b>		<b>\$100,000</b>				
<b>Water</b>							
Contingency Funds from Bonds - W0009 [ID: 718]	\$100,000		\$100,000			\$100,000	
Deep Well Abandonment - W0249 [ID: 1500]	\$80,000		\$80,000				
Fiber to Water Facilities - W0283 [ID: 2149]	\$125,000		\$125,000				
Fire Hydrants & Valve Replacements - W0127 [ID: 587]	\$200,000		\$200,000				
Installation of New Mains to Create Loops - W0123 [ID: 586]	\$60,000		\$60,000				
Leslie Ln -Garth to Providence relocate - W0297 [ID: 2211]	\$252,000	\$252,000					
Main Relocation for Streets & Highways - W0125 [ID: 589]	\$400,000		\$400,000			\$300,000	
New & Replacement of Mains Under Highways - W0119 [ID: 604]	\$0						
New & Replacement Service Lines - W0128 [ID: 592]	\$250,000		\$250,000				
Old 63, Gordon St & Charles St main repl - W0290 [ID: 2202]	\$300,000	\$300,000					
Providence rt turn lane at Broadway relocate-W0294 [ID: 2208]	\$54,000	\$54,000					
Refurbish Existing Deep Well for Emergency-W0140 [ID: 581]	\$100,000		\$100,000				
Riback Rd & Blackberry Ln Main Replacement - W0287 [ID: 2204]	\$120,000		\$120,000			\$120,000	
Ridgemont Rd & Highridge Cir Main Repl - W0291 [ID: 2203]	\$542,000	\$542,000					
Ridgemont Rd-College Pk to Highridge reloc- W0296 [ID: 2210]	\$71,000	\$71,000					
S Glenwood Ave & Glenwood Ct Main Repl - W00288 [ID: 2205]	\$143,000		\$143,000			\$143,000	
Sinclair Rd, Nifong - Southampton loop clos -W0292 [ID: 2207]	\$440,000	\$200,000	\$240,000				
Tower and Reservoir Maintenance - W0282 [ID: 2148]	\$300,000		\$300,000				

## ENTERPRISE FUNDS CIP FUNDING SOURCES

Cap Imp Sales Tax 2015 Ballot	Connection Fee Revenues	CVB Hotel Tax	Ent Rev Rev	Ent Rev 2015 Ballot	FAA Grant	FTA Grant	MoDot	Parks Sales Tax - 2015 Ballot	Transp S Tax	TST - will be Reimb by MoDOT
								\$46,000		
								\$46,000		
				\$500,000						
				\$600,000						
				\$500,000						
				\$100,000						
				\$50,000						
				\$50,000						
				\$500,000						
				\$100,000						
				\$300,000						
				\$120,000						
				\$300,000						
				\$250,000						
				\$230,000						
				\$1,000,000						
				\$200,000						
				\$750,000						
				\$50,000						
				\$50,000						
				\$5,650,000						
				\$80,000						
				\$125,000						
				\$200,000						
				\$60,000						
				\$100,000						
				\$250,000						
				\$100,000						
				\$240,000						
				\$300,000						
				\$50,000						
				\$100,000						
				\$50,000						
				\$1,655,000						

# ENTERPRISE FUNDS CIP FUNDING SOURCES

	Proposed FY 2020	Prior Year Appr	Total New Funding	2014 Ballot	2015 Electric Bond	2018 Water Ballot	Bonds Proceeds
<b>Water</b>							
Walnut St-Melbourne St - William St relocate-W0295 [ID: 2209]	\$150,000	\$150,000					
Water Main Replacements - W0130 [ID: 590]	\$363,000		\$363,000			\$363,000	
Water Meter Replacements - W0231 [ID: 1362]	\$50,000		\$50,000				
Well & Pump Station Control W0264 [ID: 1887]	\$300,000	\$200,000	\$100,000				
Well Field Valve Upgrades - W0274 [ID: 1983]	\$50,000		\$50,000				
Woodbine Drive Main Replacement - W0289 [ID: 2206]	\$124,000		\$124,000			\$124,000	
<b>Total</b>	<b>\$4,574,000</b>	<b>\$1,769,000</b>	<b>\$2,805,000</b>			<b>\$1,150,000</b>	
<b>Electric</b>							
13.8 kV Overhead System Replacement - E0118 [ID: 651]	\$500,000		\$500,000				
13.8 kV System - New Commercial Services- E0117 [ID: 556]	\$600,000		\$600,000				
13.8 kV System - New Residential Services - E0116 [ID: 564]	\$500,000		\$500,000				
13.8 kV System Automation - E0200 [ID: 1893]	\$100,000		\$100,000				
13.8 kV Underground System Replacement - E0107 [ID: 562]	\$50,000		\$50,000				
161&69 kV Transmission System Replacement - E0101 [ID: 567]	\$50,000		\$50,000				
Conversion of Overhead to Underground - E0027 [ID: 555]	\$500,000		\$500,000				
Fiber Optic System Additions - E0082 [ID: 560]	\$100,000		\$100,000				
Future Substation Transformer - E0184 [ID: 1601]	\$300,000		\$300,000				
Millcreek & Vawter School Relocation - E0213 [ID: 2201]	\$120,000		\$120,000				
More's Lake Restoration - E0204 [ID: 1982]	\$0						
MPP Decommissioning - E0208 [ID: 2102]	\$300,000		\$300,000				
New & Replace Transformers & Capacitors - E0021 [ID: 559]	\$0						
New 13.8 kV Substation Feeder Additions - E0115 [ID: 566]	\$250,000		\$250,000				
Nifong & Bethel Relocation - E0212 [ID: 2200]	\$230,000		\$230,000				
Reconfiguration of Substation Feeders-E0201 [ID: 1894]	\$1,000,000		\$1,000,000				
Relocation of 13.8 kV System for Streets - E0199 [ID: 1847]	\$200,000		\$200,000				
Secondary Electric System for New Services - E0053 [ID: 563]	\$750,000		\$750,000				
Sewer Connection to Municipal Power Plant - E0211 [ID: 2150]	\$50,000		\$50,000				
Street Light Additions and Replacements - E0052 [ID: 565]	\$50,000		\$50,000				
<b>Total</b>	<b>\$5,650,000</b>		<b>\$5,650,000</b>				
<b>Sanitary Sewer</b>							
5th to Wilkes Relief Sewer [ID: 2147]	\$150,000		\$150,000				
Annual Sewer System Improvements - SW183 [ID: 750]	\$250,000		\$250,000				
Court and Hickory Street Sewer Relocation - SW505 [ID: 1890]	\$450,000		\$450,000				
FY 20 Sewer Rehabilitation [ID: 2172]	\$1,518,711	\$1,518,711					
PCCE # 3 - Stewart & Medavista - SW198 [ID: 780]	\$200,000	\$200,000					
PCCE # 8 : Thilly Lathrop SW221 [ID: 1241]	\$70,000	\$70,000					
PCCE #16 - Bingham Rd & West Ridgeley Rd SW240 [ID: 1366]	\$300,000	\$300,000					
PCCE #21 - Stanford - SW507 [ID: 1912]	\$95,000	\$95,000					
PCCE #25 - Glenwood & Redbud - SW504 [ID: 1605]	\$327,200	\$327,200					
South Providence Sewer Replacement [ID: 2099]	\$45,000		\$45,000				
<b>Total</b>	<b>\$3,405,911</b>	<b>\$2,510,911</b>	<b>\$895,000</b>				
<b>Solid Waste</b>							
Bioreactor Landfill Cell #7 [ID: 1944]	\$2,000,000		\$2,000,000				
CID Special Project - RF067 [ID: 2055]	\$15,000		\$15,000				
Household Hazardous Waste Collectin Facility RF069 [ID: 882]	\$50,000		\$50,000				
Landfill Expansion Permitting - RF061 [ID: 1585]	\$200,000		\$200,000				
Landfill Fuel Station Pump Addition - RF060 [ID: 1995]	\$50,000		\$50,000				
Landfill Gate Improvements - RF066 [ID: 2054]	\$70,000		\$70,000				

## ENTERPRISE FUNDS CIP FUNDING SOURCES

Cap Imp Sales Tax 2015 Ballot	Connection Fee Revenues	CVB Hotel Tax	Ent Rev	Ent Rev 2015 Ballot	FAA Grant	FTA Grant	MoDot	Parks Sales Tax - 2015 Ballot	Transp S Tax	TST - will be Reimb by MoDOT
			\$25,000							
			\$25,000							
			\$25,000							
			\$25,000							
			<b>\$100,000</b>							
			\$150,000							
			\$250,000							
			\$450,000							
			\$45,000							
			<b>\$895,000</b>							
			\$66,000							
			\$30,000							
			\$25,000							
			\$125,000							
			\$50,000							
			\$733,943							
			\$50,000							
			\$120,000							
			\$130,000							
			\$500,000							
			<b>\$783,943</b>	<b>\$1,046,000</b>						
			\$2,000,000							
			\$15,000							
			\$50,000							
			\$200,000							
			\$50,000							
			\$70,000							
			\$350,000							
			\$150,000							
			\$300,000							
			\$225,000							
			\$700,000							
			<b>\$4,110,000</b>							
			\$300,000							
			\$30,000							
			\$100,000							
			\$300,000							

## ENTERPRISE FUNDS CIP FUNDING SOURCES

	Proposed FY 2020	Prior Year Appr	Total New Funding	2014 Ballot	2015 Electric Bond	2018 Water Ballot	Bonds Proceeds
<b>Solid Waste</b>							
LF Station Facility Improvements Phs2 - RF062 [ID: 2034]	\$350,000		\$350,000				
North Route B Recycling Drop-Off Site - RF072 [ID: 2092]	\$150,000		\$150,000				
Small Vehicle Drop-Off Facility - RF070 [ID: 2093]	\$300,000		\$300,000				
Vehicle Storage Shelters - RF064 [ID: 2035]	\$225,000		\$225,000				
Vehicle Wash Bay - RF065 [ID: 2033]	\$700,000		\$700,000				
<b>Total</b>	<b>\$4,110,000</b>		<b>\$4,110,000</b>				
<b>Storm Water</b>							
Alan Lane [ID: 870]	\$66,000		\$66,000				
Annual CAM Projects - SS114 [ID: 1611]	\$30,000		\$30,000				
Annual Downtown Tree Planters - SS115 [ID: 1621]	\$25,000		\$25,000				
Annual Projects - SS017 [ID: 839]	\$125,000		\$125,000				
Annual Property Acquisition - SS118 [ID: 1726]	\$50,000		\$50,000				
Calvert Drive - SS117 [ID: 1612]	\$733,943		\$733,943				
Capri Estates Drainage [ID: 828]	\$50,000		\$50,000				
Greenwood South - SS140 [ID: 1631]	\$120,000		\$120,000				
Hickman & 6th & 7th - SS134 [ID: 1618]	\$130,000		\$130,000				
Quail Drive - SS143 [ID: 821]	\$500,000		\$500,000				
<b>Total</b>	<b>\$1,829,943</b>		<b>\$1,829,943</b>				
<b>Total Enterprise Fund CIP</b>	<b>\$34,314,477</b>	<b>\$5,026,444</b>	<b>\$29,288,033</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,150,000</b>	<b>\$0</b>



## ENTERPRISE FUNDS CIP FUNDING SOURCES

Cap Imp Sales Tax 2015 Ballot	Connection Fee Revenues	CVB Hotel Tax	Ent Rev	Ent Rev 2015 Ballot	FAA Grant	FTA Grant	MoDot	Parks Sales Tax - 2015 Ballot	Transp S Tax	TST - will be Reimb by MoDOT
				\$100,000						
				\$30,000						
				<b>\$860,000</b>						
						\$1,177,736				
									\$291,872	
						<b>\$1,177,736</b>			<b>\$291,872</b>	
				\$609,429					\$461,611	
					\$9,406,297				\$1,045,145	
				<b>\$609,429</b>		<b>\$9,406,297</b>			<b>\$1,506,756</b>	
<b>\$0</b>	<b>\$0</b>	<b>\$609,429</b>	<b>\$14,053,943</b>	<b>\$1,046,000</b>	<b>\$9,406,297</b>	<b>\$1,177,736</b>	<b>\$0</b>	<b>\$46,000</b>	<b>\$1,798,628</b>	<b>\$0</b>

## Enterprise Funds

## Capital Projects Summary

Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost
<b>Recreation Services Funding Source Summary</b>						
GCIF		\$100,000				
Parks Sales Tax - 2015 Ballot	\$46,000					
<b>New Funding</b>	<b>\$46,000</b>	<b>\$100,000</b>				<b>\$0</b>
Unfunded			\$850,000	\$5,100,000	\$750,000	
<b>Unfunded</b>			<b>\$850,000</b>	<b>\$5,100,000</b>	<b>\$750,000</b>	<b>\$0</b>
<b>Total Recreation Services</b>	<b>\$46,000</b>	<b>\$100,000</b>	<b>\$850,000</b>	<b>\$5,100,000</b>	<b>\$750,000</b>	<b>\$0</b>
<b>Transit Funding Source Summary</b>						
FTA Grant	\$1,177,736	\$1,177,736	\$1,177,736	\$1,177,736	\$1,177,736	\$2,355,472
Transp S Tax	\$291,872	\$300,351	\$309,106	\$294,434	\$294,434	\$588,868
<b>New Funding</b>	<b>\$1,469,608</b>	<b>\$1,478,087</b>	<b>\$1,486,842</b>	<b>\$1,472,170</b>	<b>\$1,472,170</b>	<b>\$2,944,340</b>
<b>Total Transit</b>	<b>\$1,469,608</b>	<b>\$1,478,087</b>	<b>\$1,486,842</b>	<b>\$1,472,170</b>	<b>\$1,472,170</b>	<b>\$2,944,340</b>
<b>Airport Funding Source Summary</b>						
CVB Hotel Tax for Airport	\$609,429					
Designated Loan Fund						\$4,300,000
Ent Rev		\$12,500	\$37,500			\$5,803,949
FAA Grant	\$9,406,297	\$1,294,460	\$1,174,495			\$8,815,471
Transp S Tax	\$1,506,756	\$131,329	\$93,000			\$128,750
TST - will be reimb from MoDot						\$128,750
<b>New Funding</b>	<b>\$11,522,482</b>	<b>\$1,438,289</b>	<b>\$1,304,995</b>			<b>\$19,176,920</b>
PYA Transp S Tax	\$205,626					
PYA TST - R/W 2-20 Isol	\$415,569					
Pavement Rem - AP126s						
PYA TST - Taxiway C and	\$125,338					
Pavement Mgmt - AP122						
<b>Prior Year Funding</b>	<b>\$746,533</b>					<b>\$0</b>
Future Bond	\$14,200,000					
Future DLF	\$2,000,000					
<b>Future Funding</b>	<b>\$16,200,000</b>					<b>\$0</b>
Unfunded		\$225,000	\$1,816,650			
<b>Unfunded</b>		<b>\$225,000</b>	<b>\$1,816,650</b>			<b>\$0</b>
<b>Total Airport</b>	<b>\$28,469,015</b>	<b>\$1,663,289</b>	<b>\$3,121,645</b>			<b>\$19,176,920</b>
<b>Parking Funding Source Summary</b>						
Ent Rev	\$860,000	\$320,000	\$300,000	\$300,000	\$100,000	
<b>New Funding</b>	<b>\$860,000</b>	<b>\$320,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$100,000</b>	<b>\$0</b>
<b>Total Parking</b>	<b>\$860,000</b>	<b>\$320,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$100,000</b>	<b>\$0</b>

## Enterprise Funds

## Capital Projects Summary

Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost
<b>Railroad Funding Source Summary</b>						
Ent Rev	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	
<b>New Funding</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$0</b>
<b>Total Railroad</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$0</b>
<b>Water Funding Source Summary</b>						
2018 Water Ballot	\$1,150,000	\$11,150,000	\$12,150,000	\$1,150,000		
Ent Rev	\$1,655,000	\$1,375,000	\$1,450,000	\$900,000	\$1,500,000	\$5,000,000
<b>New Funding</b>	<b>\$2,805,000</b>	<b>\$12,525,000</b>	<b>\$13,600,000</b>	<b>\$2,050,000</b>	<b>\$1,500,000</b>	<b>\$5,000,000</b>
PYA Ent Rev - Close Loops - W0123	\$200,000					
PYA Ent Rev - Main Relctn for Streets/Hwys - W0125	\$527,000					
PYA Ent Rev - Main Replacements - W0130	\$842,000					
PYA Ent Rev - WTP Reclaim Well Mod - W0275	\$200,000					
<b>Prior Year Funding</b>	<b>\$1,769,000</b>					<b>\$0</b>
Future Ballot				\$2,393,000	\$10,950,000	\$38,650,000
<b>Future Ballot</b>				<b>\$2,393,000</b>	<b>\$10,950,000</b>	<b>\$38,650,000</b>
Unfunded				\$1,035,000		
<b>Unfunded</b>				<b>\$1,035,000</b>		<b>\$0</b>
<b>Total Water</b>	<b>\$4,574,000</b>	<b>\$12,525,000</b>	<b>\$13,600,000</b>	<b>\$5,478,000</b>	<b>\$12,450,000</b>	<b>\$43,650,000</b>
<b>Electric Funding Source Summary</b>						
2015 Electric Bond		\$29,000,000				
Ent Rev	\$5,650,000	\$6,450,000	\$7,300,000	\$7,250,000	\$7,500,000	\$19,450,000
<b>New Funding</b>	<b>\$5,650,000</b>	<b>\$35,450,000</b>	<b>\$7,300,000</b>	<b>\$7,250,000</b>	<b>\$7,500,000</b>	<b>\$19,450,000</b>
Future Ballot			\$1,000,000	\$1,000,000		
<b>Future Ballot</b>			<b>\$1,000,000</b>	<b>\$1,000,000</b>		<b>\$0</b>
Unfunded		\$11,150,000	\$9,450,000	\$1,500,000	\$12,500,000	
<b>Unfunded</b>		<b>\$11,150,000</b>	<b>\$9,450,000</b>	<b>\$1,500,000</b>	<b>\$12,500,000</b>	<b>\$0</b>
<b>Total Electric</b>	<b>\$5,650,000</b>	<b>\$46,600,000</b>	<b>\$17,750,000</b>	<b>\$9,750,000</b>	<b>\$20,000,000</b>	<b>\$19,450,000</b>
<b>Sanitary Sewer Funding Source Summary</b>						
Ent Rev	\$895,000	\$2,120,000	\$3,732,500	\$3,100,000	\$4,265,060	\$21,361,561
<b>New Funding</b>	<b>\$895,000</b>	<b>\$2,120,000</b>	<b>\$3,732,500</b>	<b>\$3,100,000</b>	<b>\$4,265,060</b>	<b>\$21,361,561</b>
PYA 2014 Ballot - Ann Inflow Infil - SW251	\$142,000					
PYA 2014 Ballot - FBSR -Elm to 6th - SW257	\$179,964					
PYA 2014 Ballot - Sewer Main Rehab - SW100	\$903,942					

## Enterprise Funds

## Capital Projects Summary

Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost
<b>Sanitary Sewer Funding Source Summary</b>						
PYA 2014 Ballot - Swr Main /Manhole Rehab - SW518	\$292,805					
PYA Ballot	\$992,200	\$807,800				
<b>Prior Year Funding</b>	<b>\$2,510,911</b>	<b>\$807,800</b>				<b>\$0</b>
Future Ballot			\$2,751,300	\$5,040,160	\$15,202,790	\$2,081,500
<b>Future Ballot</b>			<b>\$2,751,300</b>	<b>\$5,040,160</b>	<b>\$15,202,790</b>	<b>\$2,081,500</b>
<b>Total Sanitary Sewer</b>	<b>\$3,405,911</b>	<b>\$2,927,800</b>	<b>\$6,483,800</b>	<b>\$8,140,160</b>	<b>\$19,467,850</b>	<b>\$23,443,061</b>

<b>Solid Waste Funding Source Summary</b>						
Ent Rev	\$4,110,000	\$1,090,000	\$3,150,000	\$2,350,000	\$100,000	\$5,500,000
<b>New Funding</b>	<b>\$4,110,000</b>	<b>\$1,090,000</b>	<b>\$3,150,000</b>	<b>\$2,350,000</b>	<b>\$100,000</b>	<b>\$5,500,000</b>
Future Bond					\$10,500,000	
<b>Future Funding</b>					<b>\$10,500,000</b>	<b>\$0</b>
<b>Total Solid Waste</b>	<b>\$4,110,000</b>	<b>\$1,090,000</b>	<b>\$3,150,000</b>	<b>\$2,350,000</b>	<b>\$10,600,000</b>	<b>\$5,500,000</b>

<b>Storm Water Funding Source Summary</b>						
Ent Rev	\$783,943	\$230,000	\$260,000	\$910,000	\$815,000	\$1,730,000
Ent Rev - 2015 Ballot	\$1,046,000	\$994,000	\$895,000	\$1,110,000	\$1,110,000	
<b>New Funding</b>	<b>\$1,829,943</b>	<b>\$1,224,000</b>	<b>\$1,155,000</b>	<b>\$2,020,000</b>	<b>\$1,925,000</b>	<b>\$1,730,000</b>
<b>Total Storm Water</b>	<b>\$1,829,943</b>	<b>\$1,224,000</b>	<b>\$1,155,000</b>	<b>\$2,020,000</b>	<b>\$1,925,000</b>	<b>\$1,730,000</b>

<b>Overall Funding Source Summary</b>						
2015 Electric Bond		\$29,000,000				
2018 Water Ballot	\$1,150,000	\$11,150,000	\$12,150,000	\$1,150,000		
CVB Hotel Tax for Airport	\$609,429					
Ent Rev	\$14,053,943	\$11,697,500	\$16,330,000	\$14,910,000	\$14,380,060	<del>\$58,806,600</del>
Ent Rev - 2015 Ballot	\$1,046,000	\$994,000	\$895,000	\$1,110,000	\$1,110,000	
FAA Grant	\$9,406,297	\$1,294,460	\$1,174,495			\$8,815,471
FTA Grant	\$1,177,736	\$1,177,736	\$1,177,736	\$1,177,736	\$1,177,736	\$2,355,472
GCIF		\$100,000				
Parks Sales Tax - 2015 Ballot	\$46,000					
Transp S Tax	\$1,798,628	\$431,680	\$402,106	\$294,434	\$294,434	\$717,618
<b>New Funding</b>	<b>\$29,288,033</b>	<b>\$55,845,376</b>	<b>\$32,129,337</b>	<b>\$18,642,170</b>	<b>\$16,962,230</b>	<del>\$75,162,829</del>
PYA 2014 Ballot - Ann Inflow Infil - SW251	\$142,000					
PYA 2014 Ballot - FBSR -Elm to 6th - SW257	\$179,964					
PYA 2014 Ballot - Sewer Main Rehab - SW100	\$903,942					
PYA 2014 Ballot - Swr Main /Manhole Rehab - SW518	\$292,805					
PYA Ballot	\$992,200	\$807,800				
PYA Ent Rev - Close Loops - W0123	\$200,000					

## Enterprise Funds

## Capital Projects Summary

Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost
Overall Funding Source Summary						
PYA Ent Rev - Main Relctn for Streets/Hwys - W0125	\$527,000					
PYA Ent Rev - Main Replacements - W0130	\$842,000					
PYA Ent Rev - WTP Reclaim Well Mod - W0275	\$200,000					
PYA Transp S Tax	\$205,626					
PYA TST - R/W 2-20 Isol Pavement Rem - AP126	\$415,569					
PYA TST - Taxiway C and Pavement Mgmt - AP122	\$125,338					
<b>Prior Year Funding</b>	<b>\$5,026,444</b>	<b>\$807,800</b>				<b>\$0</b>
Future Bond	\$14,200,000				\$10,500,000	
Future DLF	\$2,000,000					
<b>Future Funding</b>	<b>\$16,200,000</b>				<b>\$10,500,000</b>	<b>\$0</b>
Future Ballot			\$3,751,300	\$8,433,160	\$26,152,790	\$40,731,500
<b>Future Ballot</b>			<b>\$3,751,300</b>	<b>\$8,433,160</b>	<b>\$26,152,790</b>	<b>\$40,731,500</b>
Unfunded		\$11,375,000	\$12,116,650	\$7,635,000	\$13,250,000	
<b>Unfunded</b>		<b>\$11,375,000</b>	<b>\$12,116,650</b>	<b>\$7,635,000</b>	<b>\$13,250,000</b>	<b>\$0</b>
<b>Total</b>	<b>\$50,514,477</b>	<b>\$68,028,176</b>	<b>\$47,997,287</b>	<b>\$34,710,330</b>	<b>\$66,865,020</b>	<b>\$115,894,321</b>

## Capital Project Funding Sources FY 2020 Proposed Budget

Abbreviations	Funding Source Descriptions
<b>Ballot - All Dates</b>	<u>Ballot</u> - Funds authorized by public vote via a ballot issue.
<b>Bond Forfeitures</b>	<u>Bond Forfeitures</u> - Money forfeited by contractors who do not request an inspection of required work within a reasonable time period prior to issuance of occupancy permit
<b>Bond Proceeds</b>	<u>Bond Proceeds</u> - Bond proceeds for the acquisition/improvement/development of public infrastructure.
<b>Capital Improvements Sales Tax</b>	<u>Capital Improvements Sales Tax</u> - Funds generated from the 1/4 Cent Capital Improvement Sales tax issue voted on in 2015.
<b>CAP-FB</b>	<u>Capital Projects Fund Balance</u> - Monies made available through the closeout of old projects.
<b>CDBG</b>	<u>Community Development Block Grant</u> - Federal Entitlement Grant Program (annual) administered by U.S. Department of Housing and Urban Development, 100% grant requires no matching local funds.
<b>CVB</b>	<u>Convention &amp; Visitors Bureau</u> - funding from Convention and Visitors Bureau for major maintenance projects at the Walton Building.
<b>CVB Tourism Dev Fund</b>	<u>Convention &amp; Visitors Bureau Tourism Development Fund</u> - 1% lodging tax, passed in 1999, that is set aside to enhance and develop attractions.
<b>CVB Hotel Tax for Airport</b>	<u>CVB Hotel Tax for Airport</u> - a temporary 1% lodging tax, passed in August 2016 to fund the Airport terminal project. This temporary tax will sunset after 23 years or when the tax generates \$10 million.
<b>Connection Fee Revenues</b>	<u>Connection Fee Revenues</u> - revenues received from water connection fees that are restricted to be used for installing and replacing service connections.
<b>Contrib. From Utilities</b>	<u>Contributions from Utilities</u> - Funds transferred from City utility funds for projects from which they will benefit.
<b>Co rd tax reb</b>	<u>County Rebate Funds</u> - Funds received by Columbia from Boone County for maintenance/improvement to roads under City jurisdiction after annexations.
<b>County Reimbursement</b>	<u>County Reimbursement</u> - Reimbursement from the county for work performed by the city on joint projects.
<b>Designated Loan Fund (DLF)</b>	<u>Designated Loan Fund</u> - This fund was established to up front money designated for specific projects. Repayment sources and terms must be identified.
<b>Development fee</b>	<u>Development fee</u> - A fee assessed at the time a building permit is issued for new construction, at a rate of \$0.50 per square foot. Revenue gained from this is used for construction of collector and arterial streets.
<b>Donations</b>	<u>Donations</u> - Monies or gifts donated from non-governmental entities.
<b>EU loans</b>	<u>Electric Utility Loans</u> - Funds provided for a project from the electric utility.
<b>Ent Rev</b>	<u>Enterprise Revenue</u> - Actual income to one of the City's utilities, such as sanitary sewers, water, etc.
<b>FAA Gr</b>	<u>Federal Aviation Administration (U.S.) Grant</u> - Competitive federal grant funds for capital local matching funds.
<b>FTA</b>	<u>Federal Transit Administration Capital Grant</u> - Grant for transit related capital projects. 80% Federal; 20% Local funding.
<b>Future Bonds Future Financing/Ballot</b>	<u>Future Bonds/Ballot - for future funding</u> - Funds to be generated by bonds presented to the voters in the future or by other identified sources. (Future Bonds or Future Financing)



## Capital Project Funding Sources FY 2020 Proposed Budget

Abbreviations	Funding Source Descriptions
<b>GCIF</b>	<u>Golf Course Improvement Fund</u> - A \$1-per-round fee collected from golfers which is set aside for improvements at the City's golf courses.
<b>Gen Fd/PI</b>	<u>General Fund/Public Improvement</u> - 4.1% of the 1% general sales tax that can be allocated to capital project costs of any department.
<b>Gen Fd Transfer</b>	<u>Gen Fd Transfer</u> - In FY 2019, the City increased the property tax rate from \$0.41 to \$0.4329 by reversing previous voluntary reductions. The additional funds generated by this increase are to be built up to construct an additional fire station in the southwest part of the City.
<b>Grants</b>	<u>Grants</u> - Monies received from local, state, county or federal entities.
<b>Insurance Reimb</b>	<u>Insurance Reimb</u> - Monies received from insurance due to damage to City assets.
<b>Loan/Bond</b>	<u>Loan/Bond</u> - short-term borrowing, either from a bank or bond
<b>Miscellaneous Revenues</b>	<u>Miscellaneous Revenues</u> - Monies received for a specific capital project that need to be appropriated before they can be spent.
<b>MODOT</b>	<u>Missouri Highway Transportation Department</u> - Monies the City receives from the Mo. Hwy. Trans. Dept. for transportation related projects.
<b>MoDot Relinquishment</b>	<u>MoDot Relinquishment</u> - An agreement with MoDot whereby they provide funding toward road improvements and then relinquishes their ownership and future maintenance of the road after the project is completed.
<b>Non - Motorized Grant</b>	<u>Non-Motorized Grant</u> - Federal grant money to be used for non-motorized transportation projects (Sidewalks, trails, bicycle paths etc.).
<b>Park Sales Tax</b>	<u>Parks Sales Tax</u> - Funds generated from the 2015 Local Parks Tax issue for the amount of one-quarter for six years and one-eighth thereafter.
<b>Prior Yr App (PYA)</b>	<u>Prior Year Appropriation</u> - Funds approved in previous years.
<b>RSR Fd</b>	<u>Recreation Services Fund</u> - Funds generated from user fees paid by participants in programs involving capital facilities. User fee structure established by citizen election.
<b>STP</b>	<u>Federal Highway Administration Surface Transportation Program</u> - Replaces the old Federal Aid Urban Program- 20% local match.
<b>Tax Bill</b>	<u>Tax Bills</u> - Charges, on a per lineal foot basis, assessed to property owners abutting new roads, or roads undergoing major improvements, for the improvements to their property. Charges based on benefit to property as determined by City Council.
<b>TDD Transportation Development District</b>	<u>TDD</u> - Additional sales tax charged on retail sales inside the TDD boundaries that is specifically used to fund transportation infrastructure for the development.
<b>Transp S Tax</b>	<u>Transportation Sales Tax</u> - 1/2 cent sales tax authorized by the voters for transportation purposes.
<b>TST will be Reimb from MoDOT</b>	<u>TST will be Reimb from MoDot</u> - There are a number of airport terminal related capital projects which the City will receive reimbursement from MoDot; however the City will need to provide the funding upfront from the Transportation Sales Tax.
<b>Unfunded</b>	<u>Unfunded</u> - Projects beyond current FY which have no definite funding commitment.

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# Debt Service Summary Section



## General Information

The City is authorized to issue General Obligation Bonds payable from ad valorem taxes to finance capital improvements. General Obligation Bonds are supported by a pledge of the City's full faith and credit. The applicable Missouri statutes are listed below. The computation of legal debt margin is on the following page. The City currently has no General Obligation debt outstanding.

The City is authorized to issue Revenue Bonds to finance capital improvements to its various utility operations such as the electric system, water system, sewer system and parking. These types of Revenue Bonds require a majority vote of the qualified electorate voting on the specific proposition. All Revenue Bonds issued by the City are payable out of the revenues derived from the operation of the facility that is financed from the proceeds of such bonds.

The City is authorized to issue Special Obligation Bonds. These bonds are special obligations of the City. The payment of the principal of and interest on the bonds is subject to an annual appropriation by the City. The City is not legally required or obligated to make any such annual appropriation, and the decision whether or not to appropriate such funds will be solely within the discretion of the then current City Council. The City Council has never failed to appropriate Special Obligation debt payments.

The City's stable financial condition as well as sound debt administration practices allow it to continue to enjoy favorable bond ratings of its General Obligation Bonds, Special Obligation Bonds, and Revenue Bonds. The City has consistently held a General Obligation Rating of AA and Revenue Bond rating of A1 for most utilities. Water & Electric Revenue Bonds currently have a AA rating.

As of September 30, 2018, the City had no outstanding General Obligation Bonds and \$332,033,097 outstanding in revenue bonds, special obligation bonds, and special obligation notes. The City has a legal debt limit of \$401,122,629 which represents twenty percent of the taxable assessed valuation of the City.

## Missouri Statutes

Section 95.115 & 95.120 of the 1978 Missouri Revised Statutes permits any county or city, by vote of two-thirds of qualified electors voting thereon, to incur additional indebtedness for city purposes not to exceed 5 percent of the taxable tangible property therein, as shown by the last assessment. Section 95.125 and 95.130 of the 1978 Missouri Revised Statutes provides that any city may become indebted not exceeding in the aggregate an additional 10 percent for the purpose of acquiring right-of-ways, constructing, extending and improving streets and avenues and/or sanitary or storm sewer system and an additional 10 percent for purchasing or construction of waterworks, electric or other light plants provided the total general obligation indebtedness of the city does not exceed 20 percent of the assessed valuation.

## Debt Requirement Schedules

This section provides a summary of the debt outstanding. The City's debt can be divided between Enterprise Fund debt and General Government debt. Payments for Enterprise Fund debt are budgeted in the fund associated with the debt while General Government Debt is budgeted in separate Debt Service Funds. For information on the debt service requirements of each issue outstanding, please refer to the following pages:

### Enterprise Fund Debt:

- Water and Electric - page 591
- Sewer - page 656
- Parking - page 557
- Solid Waste - page 675

### General Government Debt:

- Robert M. Lemone Trust - page 226
- MO Transportation Finance Corp. Loan - page 226
- 2016 Govt Center Refunding Bonds 2008B - page 227

## All Funds - Debt Service Summary

### Computation of Legal Debt Margin

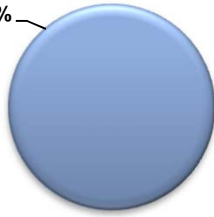
<b>Assessed Value 2018 - Final*</b>		<b>\$2,005,613,146</b>
<b>Constitutional Debt Limit**</b>	(20% Assessed Value)	<b>\$401,122,629</b>
Total Bonded Debt		<b>\$332,033,097</b>
Less:		
Revenue Bonds		\$227,606,800
Special Obligation Bonds		\$100,370,000
Special Obligation Notes		\$4,056,297
		<b>\$332,033,097</b>
<b>Total Amount of General Obligation Debt Applicable to Debt Limit</b>		<b>\$0</b>
(City currently has no general obligation debt)		
<b>Legal Debt Margin</b>		<b>\$401,122,629</b>
* All tangible property		
** Section 95.115 of the 1978 Missouri Revised Statutes		

### Summary of Outstanding Debt

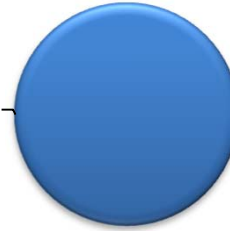
As of 09/30/2019

	Original Issue	Interest Rate	Maturity Date	Amount Outstanding
<b>General Obligation Bonds: Paid off in FY 2003</b>				
<b>REVENUE BONDS:</b>				
'09 Water and Electric Improvement Bonds (09/29/09)	\$16,725,000	3.00% - 4.125%	10/01/34	\$15,170,000
'11 Water and Electric Refunding and Improvement Bonds	\$84,180,000	3.00% - 5.00%	10/01/41	\$67,185,000
'14 Water and Electric System Rev. Refunding Bonds (05/17/11)	\$14,180,000	2.00% - 3.00%	10/01/28	\$9,195,000
'15 Water and Electric System Rev. Refunding Bonds (08/05/15)	\$51,280,000	3.125% - 5.00%	10/01/45	\$42,515,000
'99 Sanitary Sewerage System Series A (06/01/99)	\$3,730,000	3.625% - 5.25%	01/01/20	\$225,000
'99 Sanitary Sewerage System Series B (12/1/99)	\$1,420,000	4.125% - 6.00%	07/01/20	\$85,000
'00 Sanitary Sewerage System Series B (11/01/00)	\$2,445,000	4.35% - 5.625%	07/01/21	\$295,000
'02 Sanitary Sewerage System Series A (05/01/02)	\$2,230,000	3.00% - 5.375%	01/01/23	\$520,000
'03 Sanitary Sewerage System Revenue Bonds (04/01/03)	\$3,620,000	2.00% - 5.25%	01/01/24	\$1,055,000
'04 Sanitary Sewerage System Revenue Bonds (05/28/04)	\$650,000	2.00% - 5.25%	01/01/25	\$230,000
'06 Sanitary Sewerage System Revenue Bonds (11/01/06)	\$915,000	4.00% - 5.00%	07/01/26	\$365,000
'07 Sanitary Sewerage System Revenue Bonds (11/01/07)	\$1,800,000	4.00% - 5.00%	01/01/28	\$895,000
'09 Sanitary Sewerage System Taxable Rev. Bonds (09/29/09)	\$10,405,000	5.44% - 6.02%	10/01/34	\$10,405,000
'10 Sanitary Sewerage System Revenue Bonds (01/14/10)	\$59,335,000	1.49%	07/01/32	\$41,041,800
'12 Sewerage System Revenue Bonds (03/29/12)	\$9,365,000	.35% - 3.75%	10/01/36	\$7,315,000
'15 Sanitary Sewerage System Revenue Bonds (03/31/15)	\$18,200,000	3.00% - 5.00%	10/01/35	\$15,885,000
'17 Sanitary Sewerage Systems Revenue Bonds (04/19/17)	\$15,790,000	2.00% - 5.00%	10/01/37	\$15,225,000
<b>Total Revenue Bonds</b>				<b>\$227,606,800</b>
<b>SPECIAL OBLIGATION BONDS:</b>				
'19 Parking System S.O. Refunding Bonds (03/18/19)	\$10,400,000	2.3% - 5.00%	03/01/34	\$10,400,000
'12 Parking System S.O. Impr Bonds A-1, A-2 (03/08/12)	\$8,925,000	.55% - 4.00%	03/01/31	\$6,085,000
'15 Parking System S.O. Refunding Bonds (12/8/15)	\$1,135,000	5.00%	02/01/21	\$225,000
'12 Electric Special Obligation Bonds (05/21/12)	\$25,400,000	2.00% - 5.00%	10/01/33	\$19,325,000
'12 Electric Special Obligation Bonds (12/13/12)	\$39,955,000	2.00% - 4.00%	09/01/32	\$33,385,000
'12 Special Obligation Refunding Bonds, Series 2012 B	\$1,465,000	2.00%	10/01/20	\$345,000
'09 Sanitary Sewerage System Taxable Rev. Bonds (09/29/09)	\$10,405,000	5.44% - 6.02%	10/01/34	\$10,405,000
'12 Special Obligation Refunding Bonds, Series 2012C	\$2,650,000	2.00%	02/01/21	\$635,000
'15 Solid Waste System Special Oblig. Refunding Bonds	\$1,235,000	2.00%-5.00%	02/01/26	\$595,000
'17 Solid Waste System Special Oblig. Bonds (04/19/17)	\$5,520,000	3.00%-3.375%	02/01/37	\$5,105,000
'16 Improv. Downtown Govt. Center	\$17,580,000	3.50% - 5.00%	09/30/28	\$13,865,000
<b>Total Special Obligation Bonds</b>				<b>\$100,370,000</b>
<b>SPECIAL OBLIGATION NOTES:</b>				
'12 Missouri Transportation Finance Corp Loan	\$8,200,000	3.92%	03/01/22	\$2,320,456
'11 Special Obligation Bonds - IBM Loan (12/28/10)	\$9,229,723	6.00%	10/01/20	\$1,313,950
'11 Special Obligation Bonds - Robert M. Lemone Trust	\$2,550,000	5.25%	01/01/21	\$421,891
<b>Total Special Obligation Notes</b>				<b>\$4,056,297</b>
<b>Total Bonded Debt</b>				<b>\$332,033,097</b>

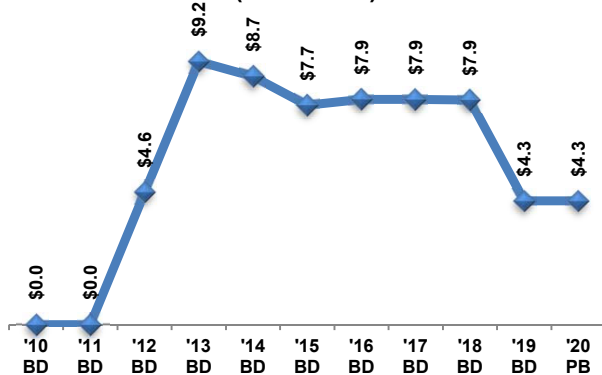
## FY 2020 Total Expenditures By Category

Other  
100.00%

## FY 2020 Totals By Funding Source

Dedicated  
Sources  
100.00%

**General funding** can be reallocated from one department to another.  
**Dedicated funding** is specifically allocated to this department.

Total Budgeted Expenditures  
(In Millions)

## Total Employees Per Capita

There are no personnel assigned to this department

## Expenditures (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19EB	% Change 20/19B
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Supplies & Materials	\$0	\$0	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	\$0	
Intragov. Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services & Misc.	\$576,329	\$0	\$0	\$0	\$0	
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$4,339,521	\$4,343,733	\$4,343,733	\$4,341,657	(\$2,076)	(0.0%)
<b>Total</b>	<b>\$4,915,850</b>	<b>\$4,343,733</b>	<b>\$4,343,733</b>	<b>\$4,341,657</b>	<b>(\$2,076)</b>	<b>(0.0%)</b>
Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$4,915,850	\$4,343,733	\$4,343,733	\$4,341,657	(\$2,076)	(0.0%)
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$4,915,850</b>	<b>\$4,343,733</b>	<b>\$4,343,733</b>	<b>\$4,341,657</b>	<b>(\$2,076)</b>	<b>(0.0%)</b>

## Revenues (Where the Money Comes From)

Property Taxes	\$0	\$0	\$0	\$0	\$0	
Investment Revenue	\$12,139	\$122,456	\$122,456	\$122,456	\$0	0.0%
Other Local Revenue	\$1,779,204	\$1,257,494	\$1,257,494	\$1,257,494	\$0	0.0%
Lease/Bond Proceeds	\$0	\$0	\$0	\$0	\$0	
Operating Transfers	\$2,798,798	\$2,788,607	\$2,788,607	\$2,770,525	(\$18,082)	(0.6%)
Use of Prior Year Sources	\$325,709	\$175,176	\$175,176	\$191,182	\$16,006	9.1%
Less: Current Year Surplus	\$0	\$0	\$0	\$0	\$0	
Dedicated Sources	\$4,915,850	\$4,343,733	\$4,343,733	\$4,341,657	(\$2,076)	(0.0%)
General Sources	\$0	\$0	\$0	\$0	\$0	
<b>Total Sources</b>	<b>\$4,915,850</b>	<b>\$4,343,733</b>	<b>\$4,343,733</b>	<b>\$4,341,657</b>	<b>(\$2,076)</b>	<b>(0.0%)</b>

Revenues, Expenditures, and Changes in Fund Balance General Government Debt Service Funds Combined
---

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Revenues:</b>				
Grant Revenue	\$0	\$0	\$0	\$0
Investment Revenue	\$12,139	\$122,456	\$122,456	\$122,456
Miscellaneous Revenue	\$1,779,204	\$1,257,494	\$1,257,494	\$1,257,494
<b>Total Revenues</b>	<b>\$1,791,343</b>	<b>\$1,379,950</b>	<b>\$1,379,950</b>	<b>\$1,379,950</b>
<b>Expenditures:</b>				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities, Services & Misc.	\$576,328	\$0	\$0	\$0
Capital	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Interest Expense	\$915,531	\$774,329	\$774,329	\$621,020
Principal Payments	\$3,423,991	\$3,569,404	\$3,569,404	\$3,720,637
<b>Total Expenditures</b>	<b>\$4,915,850</b>	<b>\$4,343,733</b>	<b>\$4,343,733</b>	<b>\$4,341,657</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(\$3,124,507)</b>	<b>(\$2,963,783)</b>	<b>(\$2,963,783)</b>	<b>(\$2,961,707)</b>
<b>Other Financing Sources (Uses):</b>				
Transfers In	\$2,798,798	\$2,788,607	\$2,788,607	\$2,770,525
Transfers Out	\$0	\$0	\$0	\$0
Lease/Bond Proceeds	\$0	\$0	\$0	\$0
Payment to Refunded Bond Escrow Agent	\$0	\$0	\$0	\$0
<b>Total Other Financing Sources/(Uses)</b>	<b>\$2,798,798</b>	<b>\$2,788,607</b>	<b>\$2,788,607</b>	<b>\$2,770,525</b>
<b>Net Change in Fund Balance</b>	<b>(\$325,709)</b>	<b>(\$175,176)</b>	<b>(\$175,176)</b>	<b>(\$191,182)</b>
Fund Balance - Beginning	\$3,277,389	\$2,951,680	\$2,951,680	\$2,776,504 <sup>^</sup>
<b>Fund Balance - Ending</b>	<b>\$2,951,680</b>	<b>\$2,776,504</b>	<b>\$2,776,504</b>	<b>\$2,585,322</b>

<sup>^</sup> Planned use of reserve in accordance with budget strategies and guidelines.



**Financial Sources and Uses**  
**General Government Debt Service Funds Combined**

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Financial Sources</b>				
Grant Revenue	\$0	\$0	\$0	\$0
Interest Revenue	\$12,139	\$122,456	\$122,456	\$122,456
Less: GASB 31 Interest Adjustment	\$26,666			
Other Local Revenues ++	\$1,779,204	\$1,257,494	\$1,257,494	\$1,257,494
Lease/Bond Proceeds	\$0	\$0	\$0	\$0
<b>Total Financial Sources Before Transfers</b>	<b>\$1,818,009</b>	<b>\$1,379,950</b>	<b>\$1,379,950</b>	<b>\$1,379,950</b>
Transfers In	\$2,798,798	\$2,788,607	\$2,788,607	\$2,770,525
<b>Total Financial Sources</b>	<b>\$4,616,807</b>	<b>\$4,168,557</b>	<b>\$4,168,557</b>	<b>\$4,150,475</b>

<b>Financial Uses</b>				
Personnel Services	\$0	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment *	\$0	\$0	\$0	\$0
Less: GASB 16 Vacation Liability Adj *	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities, Services & Misc.	\$576,328	\$0	\$0	\$0
Payment to refunded bond escrow agent	\$0	\$0	\$0	\$0
Interest Expense	\$915,531	\$774,329	\$774,329	\$621,020
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0
Principal Payments	\$3,423,991	\$3,569,404	\$3,569,404	\$3,720,637
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
<b>Total Financial Uses</b>	<b>\$4,915,850</b>	<b>\$4,343,733</b>	<b>\$4,343,733</b>	<b>\$4,341,657</b>

<b>Financial Sources Over/(Under) Uses</b>	<b>(\$299,043)</b>	<b>(\$175,176)</b>	<b>(\$175,176)</b>	<b>(\$191,182)</b>
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<b>Cash Reserves</b>				
Beginning Unassigned Cash Reserve		\$3,103,977	\$3,103,977	\$2,928,801
Financial Sources Over/(Under) Uses		(\$175,176)	(\$175,176)	(\$191,182)
Cash and cash equivalents	\$2,947,123			
Less: GASB 31 Pooled Cash Adj	\$156,854			
<b>Projected Unassigned Cash Reserve</b>	<b>\$3,103,977</b>	<b>\$2,928,801</b>	<b>\$2,928,801</b>	<b>\$2,737,619</b>

**Budgeted Cash Reserve Target**

The primary expenditures for this fund are payment of debt. The primary revenues are transfers from other funds to make the debt payment. There is no budgeted cash reserve target for this fund.

\* GASB 16 and GASB 68 do not apply to Debt Service Funds

++ Miscellaneous Revenues

The Financial Sources and Uses Statement is a management tool which provides a more complete look at the cash reserves for the operation compared to the expenses and other uses of the operation. This allows management to examine the projected ending cash reserves for the operation compared to a budgeted cash reserve target which provides useful information about the financial health of the fund.

This statement takes information from the revenues, expenditures, and changes in fund balance statement and subtracts out non-cash items (depreciation, loss on disposal of fixed assets, and GASB adjustments for interest revenue, pensions, and vacation liabilities). This statement also includes capital item purchases (such as fleet replacements), principal payments, and enterprise revenue that will be used to pay for capital project costs which are reflected on the balance sheet.

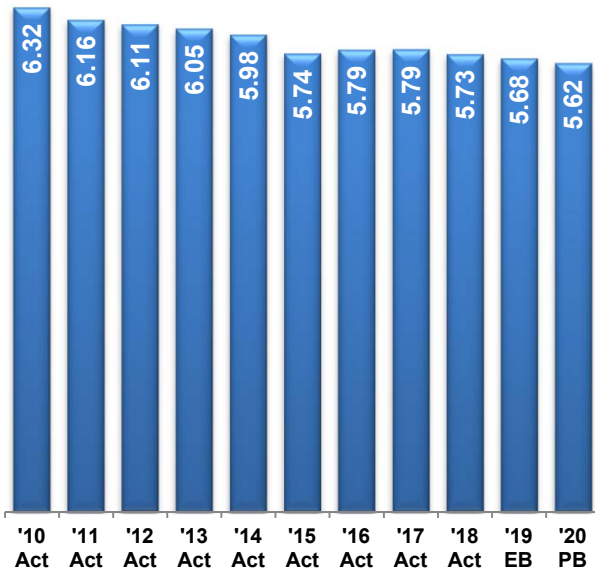
A budgeted cash reserve target is calculated in accordance with the cash reserve policy. In the event of a disaster, these funds would be used to keep the operation going for approximately three months plus fund the next year's infrastructure costs. The budgeted cash reserve target amount is different for each operation and depends on their operational and capital project needs.

The ending unassigned cash reserves are compared to the budgeted cash reserve target. When the reserves are below the budgeted cash reserve target it will be necessary for management to adjust fees or reduce expenses in order to get the reserves at or above the budgeted cash reserve target. With this type of fund, it is a normal practice to utilize smaller rate increases over time in order to build up reserves and then use those reserve balance to fund capital project costs.

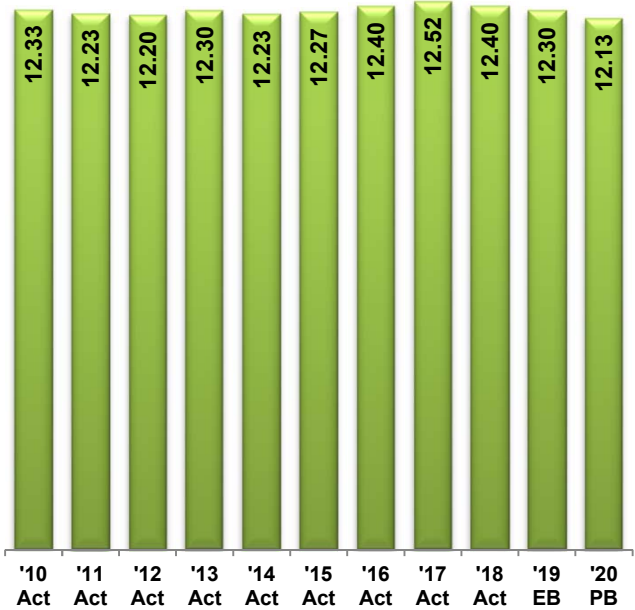
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## Personnel Summary Information

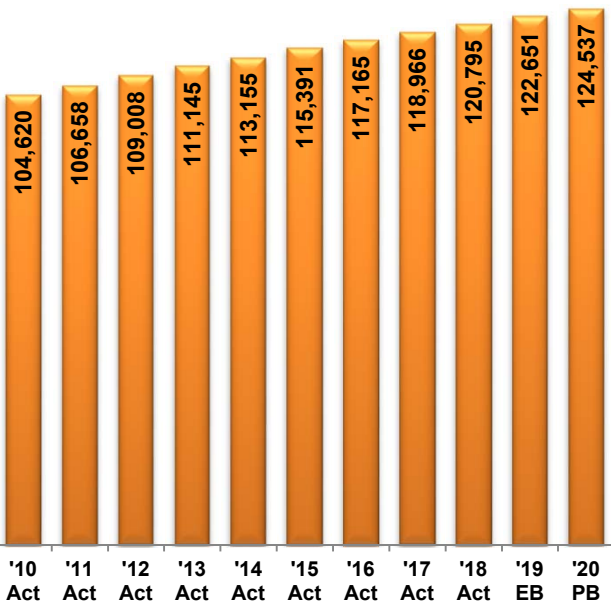
**General Fund  
Employees Per 1,000 Population**



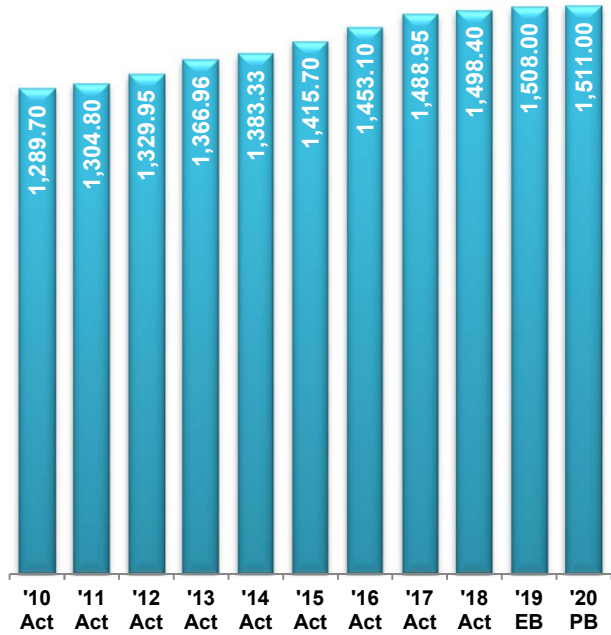
**Total Employees  
Per 1,000 Population**



**City of Columbia  
Population\***



**Total Authorized  
Positions**



**Personnel Position Summary**  
**FY 2020 City Manager's Budget**

	<b>Fund Type</b>	<b>Positions Added</b>	<b>Positions Deleted</b>	<b>Positions Reallocated</b>	<b>Net FTE Changes</b>	<b>Net \$ Changes</b>
<b>Administrative Depts:</b>						
City Manager	GF			0.25	0.25	\$46,338
Finance	GF		(1.00)		(1.00)	(\$107,289)
Finance	GF		(1.00)		(1.00)	(\$75,355)
Finance	GF			0.10	0.10	\$14,105
Public Works Admin	GF			0.02	0.02	\$1,383
<b>Total Administrative Depts</b>		<b>0.00</b>	<b>(2.00)</b>	<b>0.37</b>	<b>(1.63)</b>	<b>(\$120,818)</b>
<b>Health and Environment Depts:</b>						
Health and Human Services	GF	1.00			1.00	\$15,244
Health and Human Services	GF	0.50			0.50	\$40,712
Health and Human Services	GF		(1.00)		(1.00)	(\$62,260)
<b>Total Health and Environment Depts</b>		<b>1.50</b>	<b>(1.00)</b>	<b>0.00</b>	<b>0.50</b>	<b>\$0</b>
<b>Parks and Recreation Depts:</b>						
Recreation Services	EF	1.00			1.00	\$55,593
Recreation Services	EF	1.00			1.00	\$49,384
<b>Total Parks and Rec Depts</b>		<b>2.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2.00</b>	<b>\$55,593</b>
<b>Public Safety Depts:</b>						
Police	GF	2.00			2.00	\$38,227
Police	GF	1.00			1.00	\$50,192
<b>Total Public Safety Depts</b>		<b>3.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3.00</b>	<b>\$38,227</b>
<b>Supporting Activity Depts:</b>						
Self Insurance	ISF			(0.10)	(0.10)	(\$14,105)
Fleet	ISF		(1.00)		(1.00)	(\$47,928)
Fleet	ISF		(1.00)		(1.00)	(\$70,102)
Information Technology	ISF		(1.00)		(1.00)	(\$65,258)
Information Technology	ISF	1.00			1.00	\$68,047
Utility Customer Services	ISF			(0.20)	(0.20)	(\$27,071)
Community Relations	ISF			(0.25)	(0.25)	(\$46,338)
Community Relations	ISF		(1.50)		(1.50)	(\$76,937)
<b>Total Supporting Activity Depts</b>		<b>1.00</b>	<b>(4.50)</b>	<b>(0.55)</b>	<b>(4.05)</b>	<b>(\$279,692)</b>
<b>Transportation Depts:</b>						
Streets and Engineering	GF			0.10	0.10	\$10,223
Streets and Engineering	GF			0.30	0.30	\$26,919
Streets and Engineering	GF			0.60	0.60	\$37,726
Streets and Engineering	GF			0.20	0.20	\$12,585
Streets and Engineering	GF			0.10	0.10	\$7,355
Streets and Engineering	GF			0.10	0.10	\$9,977
Streets and Engineering	GF			0.10	0.10	\$4,729
Non-Motorized Grant	SRF			(0.10)	(0.10)	(\$10,223)
Non-Motorized Grant	SRF			(0.30)	(0.30)	(\$26,919)
Non-Motorized Grant	SRF			(0.60)	(0.60)	(\$37,726)
Non-Motorized Grant	SRF			(0.20)	(0.20)	(\$12,585)
Non-Motorized Grant	SRF			(0.10)	(0.10)	(\$7,355)
Non-Motorized Grant	SRF			(0.10)	(0.10)	(\$9,977)
Transit	EF	1.00			1.00	\$46,015
Transit	EF		(1.00)		(1.00)	(\$51,747)
Airport	EF			(0.02)	(0.02)	(\$1,383)
Parking Facilities	EF			(0.10)	(0.10)	(\$4,729)
Parking Facilities	EF	1.00			1.00	\$50,173
Parking Facilities	EF	1.00			1.00	\$62,482
<b>Total Transportation Depts</b>		<b>3.00</b>	<b>(1.00)</b>	<b>(0.02)</b>	<b>1.98</b>	<b>\$105,540</b>

**Personnel Position Summary  
FY 2020 City Manager's Budget**

**Description of Position Changes**

0.25 FTE Assistant City Manager reallocated from Community Relations to more accurately reflect time spent  
1.00 FTE vacant Pension Administrator deleted due to budget cuts. This work will be added to the Assistant Finance Director  
1.00 FTE vacant Accounting Supervisor positions deleted due to budget cuts  
0.10 FTE Assistant Director of Finance reallocated from Self Insurance in order to take on pension administrator function  
0.02 FTE Assistant to the PW Director reallocated from airport since position will no longer handle FAA grant drawdown requests

1.00 FTE Environmental Public Health Specialist added to address a 160% increase in the number of facilities requiring inspections since 2012  
0.50 Tobacco Education and Enforcement Officer positions added to coordinate enforcement for the newly-established tobacco retail licensing program.  
1.00 FTE Nurse Practitioner position deleted due to budget cuts

1.00 FTE Recreation Specialist for programming of new sports facilities  
1.00 FTE Custodian added for new sports facilities and rental facilities

1.00 Custodian position added for police facilities and the Molly Thomas-Bowden Neighborhood Policing Center which will be constructed during FY 2020. Will convert two temporary positions to a permanent position.  
2.00 FTE Community Service Aide positions added (for last quarter of FY 2020) for the Molly Thomas-Bowden Neighborhood Policing Center which will be constructed during FY 2020.

0.10 FTE Assistant Director of Finance reallocated to Finance Administration to take on pension duties  
1.00 FTE vacant Stores Clerk position deleted due to budget cuts  
1.00 FTE Fleet Ops Supt position deleted due to budget cuts  
1.00 FTE Eng Tech position deleted in GIS due to budget cuts  
1.00 FTE Physical Security and Network Technician position added and will be responsible for physical access as well as implementing, managing, and maintaining all city cameras and DVR systems.  
0.20 FTE Assistant Director, Columbia Utilities reallocated to oversee billing auditors who were moved out of UCS  
0.25 FTE Assistant City Manager reallocated to City Managers office  
1.50 FTE Document Support Services Clerk position deleted due to budget cuts. Print Shop operations will be discontinued.

0.10 FTE Engineer position reallocated from Non-Motorized Grant - grant ending  
0.30 FTE Engineering Supervisor reallocated from Non-Motorized Grant - grant ending  
0.60 FTE Engineering Tech reallocated from Non-Motorized Grant - grant ending  
0.20 FTE Project Compliance Inspector reallocated from Non-Motorized Grant - grant ending  
0.10 FTE Sr Project Compliance Inspector reallocated from Non-Motorized Grant - grant ending  
0.10 FTE Construction Project Supt reallocated from Non-Motorized Grant - grant ending  
0.10 FTE Sr ASA reallocated from Parking  
0.10 FTE Engineer position reallocated to Streets and Engineering  
0.30 FTE Engineering Supervisor reallocated to Streets and Engineering  
0.60 FTE Engineering Tech reallocated to Streets and Engineering  
0.20 FTE Project Compliance Inspector reallocated to Streets and Engineering  
0.10 FTE Sr Project Compliance Inspector reallocated to Streets and Engineering  
0.10 FTE Construction Project Support reallocated to Streets and Engineering  
1.00 FTE ASA added due to changes in service with all service going through the Wabash Station  
1.00 FTE Bus Supervisor deleted - no longer needed due to service changes made in June, 2019  
0.02 FTE Assist to the Public Works Dir reallocated to PW Admin since position will not be handling FAA grant drawdown requests  
0.10 Sr ASA reallocated to Streets and Engineering  
1.00 FTE Maintenance Assistant position added  
1.00 FTE Sr Utility Maint Mechanic position added

**Personnel Position Summary**  
**FY 2020 City Manager's Budget**

	Fund Type	Positions Added	Positions Deleted	Positions Reallocated	Net FTE Changes	Net \$ Changes
<b>Utility Depts:</b>						
Water	EF			(0.50)	(0.50)	(\$42,957)
Water	EF			1.00	1.00	\$72,982
Water	EF			0.05	0.05	\$6,777
Water	EF	1.00			1.00	\$47,696
Water	EF	1.00			1.00	\$49,578
Water	EF	1.00			1.00	\$47,578
Electric	EF			0.50	0.50	(\$42,957)
Electric	EF			(1.00)	(1.00)	(\$72,982)
Electric	EF			(1.00)	(1.00)	(\$68,622)
Electric	EF			0.05	0.05	\$6,777
Sewer	EF			0.45	0.45	\$30,880
Sewer	EF			0.05	0.05	\$6,777
Sewer	EF		(1.00)		(1.00)	(\$54,024)
Sewer	EF		(1.00)		(1.00)	(\$50,432)
Sewer	EF		(1.00)		(1.00)	(\$47,222)
Solid Waste	EF			0.45	0.45	\$30,880
Solid Waste	EF			0.05	0.05	\$6,777
Solid Waste	EF	1.00			1.00	\$73,798
Storm Water	EF			0.10	0.10	\$6,862
		<b>4.00</b>	<b>(3.00)</b>	<b>0.20</b>	<b>1.20</b>	<b>\$8,166</b>
General Fund (GF)		4.50	(3.00)	1.87	3.37	\$70,811
Special Revenue Funds (SRF)		0.00	0.00	(1.40)	(1.40)	(\$104,785)
Enterprise Funds (EF)		9.00	(4.00)	0.08	5.08	\$213,954
Internal Services Funds (ISF)		1.00	(4.50)	(0.55)	(4.05)	(\$279,692)
<b>Total Personnel Changes</b>		<b>14.50</b>	<b>(11.50)</b>	<b>0.00</b>	<b>3.00</b>	<b>(\$99,712)</b>

**Personnel Position Summary**  
**FY 2020 City Manager's Budget**

**Description of Position Changes**

0.50 FTE Lab Supervisor reallocated to Electric  
1.00 FTE Lab Tech position reallocated from Electric Admin  
0.05 FTE Assistant Director City Utilities reallocation from UCS (Billing Auditors moved)  
1.00 FTE ASA position added at the Water Plant as it is becoming increasingly difficult to utilize a temporary position  
1.00 FTE Water Dist Operator added for Fire Hydrant program to ensure we are meeting DNR requirements  
1.00 FTE Water Dist Operator added for Valve Operation program to ensure we are meeting DNR requirements  
0.50 FTE Lab Supervisor reallocated from Water Admin  
1.00 FTE Lab Tech reallocated to Water Admin  
1.00 FTE Rate Analyst reallocated to Sewer, Storm Water and Solid Waste  
0.05 FTE Assistant Director City Utilities reallocation from UCS (Billing Auditors moved)  
0.45 FTE Rate Analyst reallocated from Electric  
0.05 FTE Assistant Director City Utilities reallocation from UCS (Billing Auditors moved)  
1.00 FTE Engineering Tech vacant position deleted  
1.00 FTE Sr Equipment Operator vacant position deleted  
1.00 FTE Sr ASA vacant position deleted  
0.45 FTE Rate Analyst reallocated from Electric  
0.05 FTE Assistant Director City Utilities reallocation from UCS (Billing Auditors moved)  
1.00 FTE Solid Waste Supervisor II position added  
0.10 FTE Rate Analyst reallocated from Electric



**Personnel Position Summary**  
**FY 2020 City Manager's Budget**

	<b>Actual FY 2018</b>	<b>Adj. Budget FY 2019</b>	<b>Estimated FY 2019</b>	<b>Proposed FY 2020</b>	<b>Position Changes</b>
<b>Administrative:</b>					
City Council (GF)	0.00	0.00	0.00	0.00	0.00
City Clerk (GF)	3.00	3.00	3.00	3.00	0.00
City Manager (GF)	9.10	9.10	7.20	7.45	0.25
Finance Department (GF)	52.20	52.20	52.20	50.30	(1.90)
Human Resources (GF)	9.66	9.66	9.66	9.66	0.00
Law Department (GF)	16.75	16.75	16.75	16.75	0.00
City General (GF)	0.00	0.00	0.00	0.00	0.00
Public Works Administration (GF)	0.95	1.16	1.16	1.18	0.02
Other Gen. Govt. Capital Projects (CIP)	0.00	0.00	0.00	0.00	0.00
Debt Service Funds (DSF)	0.00	0.00	0.00	0.00	0.00
<b>Total Administrative</b>	<b>91.66</b>	<b>91.87</b>	<b>89.97</b>	<b>88.34</b>	<b>(1.63)</b>
<b>Health and Environment:</b>					
Public Health & Human Services (GF)	68.00	68.00	69.10	69.60	0.50
Community Development (GF)	42.25	42.25	42.25	42.25	0.00
Economic Development (GF)	3.50	3.50	3.50	3.50	0.00
Cultural Affairs (GF)	2.50	2.50	2.50	2.50	0.00
Convention & Tourism Fund (SRF)	9.65	10.25	10.25	10.25	0.00
Office of Sustainability (GF)	5.00	5.00	5.00	5.00	0.00
CDBG Fund (SRF)	4.00	4.00	4.00	4.00	0.00
Contributions Fund (TF)	0.00	0.00	0.00	0.00	0.00
<b>Total Health and Environment</b>	<b>134.90</b>	<b>135.50</b>	<b>136.60</b>	<b>137.10</b>	<b>0.50</b>
<b>Parks and Recreation:</b>					
General Fund Operations (GF)	47.56	47.16	47.16	47.16	0.00
Recreation Services Fund (EF)	33.84	34.84	34.84	36.84	2.00
Parks Capital Projects (CIP)	0.00	0.00	0.00	0.00	0.00
Parks Sales Tax Fund (SRF)	0.00	0.00	0.00	0.00	0.00
Debt Service Fund (DSF)	0.00	0.00	0.00	0.00	0.00
<b>Total Parks and Recreation</b>	<b>81.40</b>	<b>82.00</b>	<b>82.00</b>	<b>84.00</b>	<b>2.00</b>
<b>Public Safety:</b>					
Police Department (GF)	210.40	211.00	211.00	214.00	3.00
Fire Department (GF)	145.00	145.00	145.00	145.00	0.00
Public Safety Capital Projects (CIP)	0.00	0.00	0.00	0.00	0.00
Municipal Court (GF)	8.75	8.75	11.75	11.75	0.00
<b>Total Public Safety</b>	<b>364.15</b>	<b>364.75</b>	<b>367.75</b>	<b>370.75</b>	<b>3.00</b>
<b>Supporting Activities:</b>					
Employee Benefit Fund (ISF)	8.34	8.34	8.34	8.34	0.00
Self Insurance Reserve Fund (ISF)	3.30	3.30	3.30	3.20	(0.10)
Custodial & Building Maint. Fund (ISF)	13.82	14.82	14.82	14.82	0.00
Fleet Operations Fund (ISF)	41.23	41.23	41.23	39.23	(2.00)
Information Technology Fund (ISF)	52.85	55.85	55.75	55.75	0.00
Community Relations Fund (ISF)	30.15	33.15	33.15	31.40	(1.75)
Utility Customer Services Fund (ISF)	20.45	17.45	17.45	17.25	(0.20)
<b>Total Supporting Activities</b>	<b>170.14</b>	<b>174.14</b>	<b>174.04</b>	<b>169.99</b>	<b>(4.05)</b>

**Personnel Position Summary**  
**FY 2020 City Manager's Budget**

	<u>Actual FY 2018</u>	<u>Adj. Budget FY 2019</u>	<u>Estimated FY 2019</u>	<u>Proposed FY 2020</u>	<u>Position Changes</u>
<b>Transportation:</b>					
Non-Motorized Grant (SRF)	2.20	2.00	2.00	0.60	(1.40)
Streets and Engineering (GF)	55.05	56.37	56.37	57.87	1.50
Streets & Sidewalks Cap Project (CIP)	0.00	0.00	0.00	0.00	0.00
Parking Enforcement and Traffic (GF)	13.05	13.05	13.05	13.05	0.00
Transit Fund (EF)	56.50	56.10	56.10	56.10	0.00
Regional Airport Fund (EF)	16.95	16.62	16.62	16.60	(0.02)
Parking Facilities Fund (EF)	10.05	10.05	10.05	11.95	1.90
Railroad Utility Fund (EF)	3.00	3.00	3.00	3.00	0.00
Transload Facility (EF)	0.00	1.80	1.80	1.80	0.00
Capital Improvement Sales Tax Fd (SRF)	0.00	0.00	0.00	0.00	0.00
Transportation Sales Tax Fd (SRF)	0.00	0.00	0.00	0.00	0.00
Public Improvement Fund (SRF)	0.00	0.00	0.00	0.00	0.00
<b>Total Transportation</b>	<b>156.80</b>	<b>158.99</b>	<b>158.99</b>	<b>160.97</b>	<b>1.98</b>
<b>Utilities:</b>					
Water Utility Fund (EF)	99.37	100.37	100.37	103.92	3.55
Electric Utility Fund (EF)	186.88	186.28	183.28	181.83	(1.45)
Sanitary Sewer Utility Fund (EF)	84.77	85.82	85.82	83.32	(2.50)
Solid Waste Utility Fund (EF)	116.52	117.07	117.07	118.57	1.50
Mid MO Solid Waste Mgt Dist (SRF)	2.00	2.00	2.00	2.00	0.00
Storm Water Utility Fund (EF)	9.81	10.11	10.11	10.21	0.10
<b>Total Utilities</b>	<b>499.35</b>	<b>501.65</b>	<b>498.65</b>	<b>499.85</b>	<b>1.20</b>
<b>Total Authorized Number of Positions</b>					
	<u><b>1,498.40</b></u>	<u><b>1,508.90</b></u>	<u><b>1,508.00</b></u>	<u><b>1,511.00</b></u>	<u><b>3.00</b></u>
<b>Total By Fund Type:</b>					
General Fund (GF)	692.72	694.45	696.65	700.02	3.37
Special Revenue Funds (SRF)	17.85	18.25	18.25	16.85	(1.40)
Debt Service Fund (DSF)	0.00	0.00	0.00	0.00	0.00
Trust Funds (TF)	0.00	0.00	0.00	0.00	0.00
Capital Projects Fund (CIP)	0.00	0.00	0.00	0.00	0.00
<b>Total Governmental Funds</b>	<b>710.57</b>	<b>712.70</b>	<b>714.90</b>	<b>716.87</b>	<b>1.97</b>
<b>Total Enterprise Funds (EF)</b>	<b>617.69</b>	<b>622.06</b>	<b>619.06</b>	<b>624.14</b>	<b>5.08</b>
<b>Total Internal Services Funds (ISF)</b>	<b>170.14</b>	<b>174.14</b>	<b>174.04</b>	<b>169.99</b>	<b>(4.05)</b>
<b>Total All Funds</b>	<u><b>1,498.40</b></u>	<u><b>1,508.90</b></u>	<u><b>1,508.00</b></u>	<u><b>1,511.00</b></u>	<u><b>3.00</b></u>

(GF) - General Fund  
 (ISF) - Internal Service Funds  
 (SRF) - Special Revenue Funds  
 (EF) - Enterprise Funds  
 (TF) - Trust Funds  
 (CIP) - Capital Improvement Plan  
 (DSF) - Debt Service Funds

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# General Fund Summary



## Description

The General Fund is used to finance and account for a large portion of the current operating expenditures and capital additions (not capital improvements) of City Government. The General Fund is one of the largest and most important of the City's funds because most governmental programs (Police, Fire, Health, Public Works, Parks and Recreation, etc.) are generally financed wholly or partially from it. The General Fund has a greater number and variety of revenue sources than any other fund, and its resources normally finance a wider range of activities. These operations can be broken down into five separate functional areas: Administrative, Health and Environment, Parks and Recreation, Public Safety, and Transportation. These departments are primarily funded with general sources. The major revenue sources include Sales Taxes, Gross Receipts Taxes, Payment-in-Lieu-of-Taxes (PILOT), Transfers, and Property Taxes. Of the total funding available, 27% comes from dedicated sources that must be used to offset the cost of the specific operation. The remaining 73% comes from general sources which can be moved from one department to another department. The capital projects associated with these General Fund departments are accounted for in a separate fund called the Capital Projects Fund and are thus not included in the General Fund Summary totals.

## Administrative

Eight General Fund departments are included in the Administrative section. These include: City Council, City Manager, City Clerk, Finance, Human Resources, Law, City General, and Public Works Administration. Of the total funding, 40% comes from dedicated sources and 60% is from general sources.

## Health and Environment

Five General Fund departments are included in the Health and Environment section. These include: Health and Human Services, Community Development, Economic Development, Office of Sustainability and Cultural Affairs. Of the total funding, 53% is dedicated sources and 47% is from general sources.

## Parks and Recreation

The General Fund portion of Parks and Recreation includes those areas that do not have revenue producing capabilities. This includes Administration, a portion of Park Planning and Development, a portion of Parks Management and Operations, and the C.A.R.E. program. Of the total funding, 32% comes from dedicated sources and 68% is general sources.

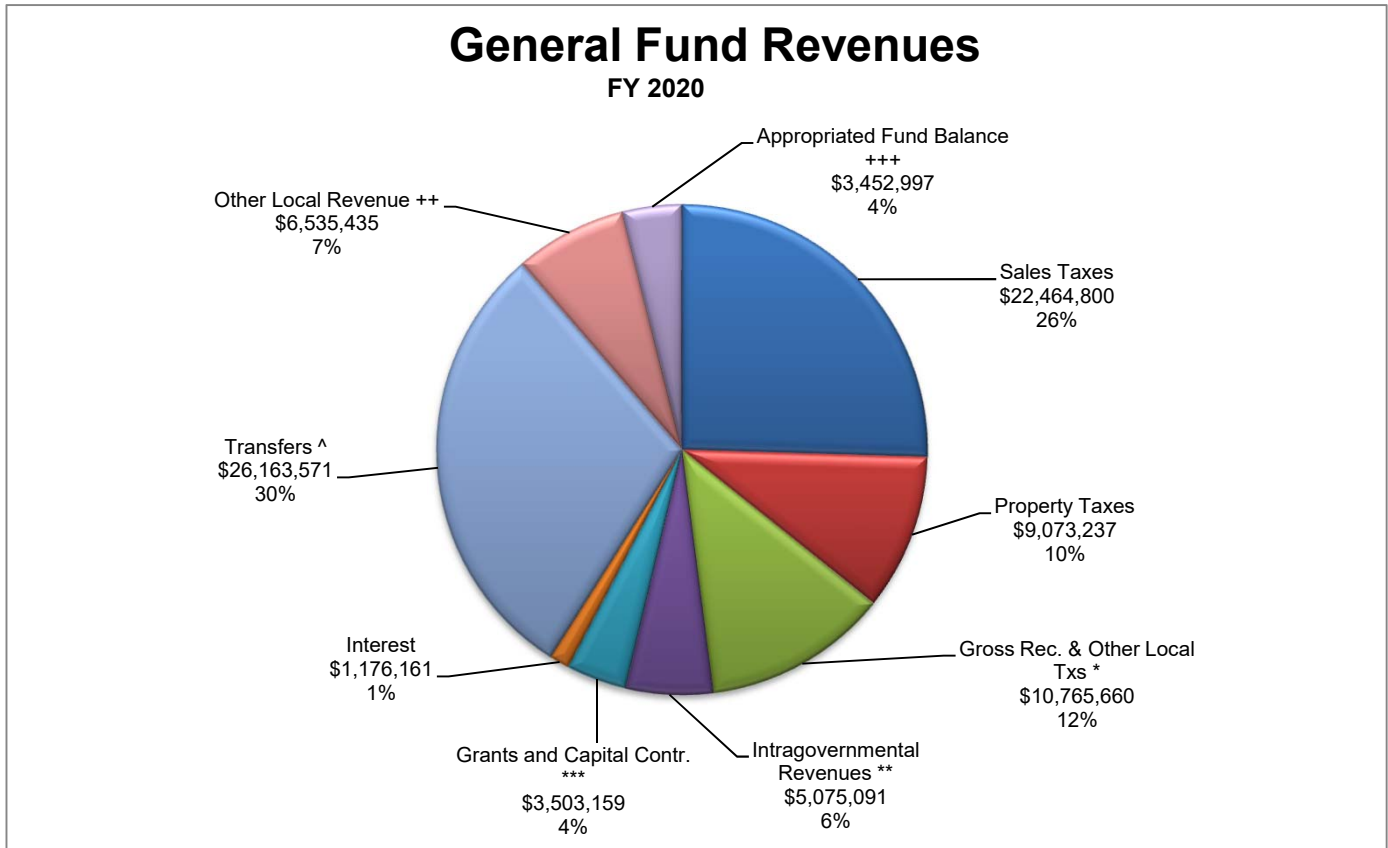
## Public Safety

Three General Fund departments are included in the Public Safety section. These include: Police, Fire, and Municipal Court. Of the total funding, 1% is from dedicated sources and 99% is from general sources.

## Transportation

Two General Fund departments are included in the Transportation Section. These include: Streets and Engineering, and Parking Enforcement and Traffic. Of the total funding, 82% is from dedicated sources and 18% is from general sources.

## General Fund Revenue Summary (Where the Money Comes From)



### Revenues By Category (Where the Money Comes From)

	Actual FY 2018	Budget FY 2019	Estimated FY 2019	Proposed FY 2020	% Change 20/19EB	% Change 20/19B
Sales Taxes	\$23,767,086	\$22,842,396	\$22,864,936	\$22,464,800	(1.7%)	(1.7%)
Property Taxes	\$8,402,709	\$8,454,768	\$8,558,479	\$9,073,237	6.0%	7.3%
Gross Rec. & Other Local Txs *	\$11,569,758	\$10,849,731	\$10,859,507	\$10,765,660	(0.9%)	(0.8%)
Intragovernmental Revenues **	\$4,814,756	\$5,774,864	\$5,774,864	\$5,075,091	(12.1%)	(12.1%)
Grants and Capital Contr. ***	\$3,546,635	\$3,572,675	\$3,516,543	\$3,503,159	(0.4%)	(1.9%)
Interest	\$184,958	\$900,000	\$1,176,161	\$1,176,161	0.0%	30.7%
Transfers ^	\$25,048,909	\$26,994,885	\$26,127,618	\$26,163,571	0.1%	(3.1%)
Other Local Revenue ++	\$6,562,959	\$6,709,470	\$5,878,437	\$6,535,435	11.2%	(2.6%)
Lease/Bond Proceeds	\$0	\$0	\$0	\$0		
Appropriated Fund Balance +++	\$0	\$0	\$0	\$3,452,997		
	<b>\$83,897,770</b>	<b>\$86,098,789</b>	<b>\$84,756,545</b>	<b>\$88,210,111</b>	<b>4.1%</b>	<b>2.5%</b>

\* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and Cable Franchise Fee. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax

\*\* Intragovernmental Charges are General and Administrative Charges which is a fee that is charged to the funds outside of the General Fund for the centralized services that the Administrative Departments provide to those funds (such as payroll, accounts payable, etc.).

\*\*\* Capital Contributions are government grants and other aid used to fund capital projects.

^ Transfers include PILOT (Payment-In-Lieu-of-Taxes) which is an amount equal to the gross receipt tax that would be paid by the Water and Electric Fund if they were not a part of the City.

++ Other Local Revenues include Licenses and Permits, Fines, and Fees in the General Fund, as well as miscellaneous revenues.

+++ Appropriated Fund Balance For:

For Fleet Replacements	\$0	\$0	\$0	\$1,144,650
For Police and Fire Pay Plan Costs	\$0	\$0	\$0	\$2,308,347
Operations	\$0	\$0	\$0	\$0
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,452,997</b>

## General Fund Revenue By Category (Where the Money Comes From)

### Revenue Category Highlights / Significant Changes

The City of Columbia receives revenues from a number of sources, including Property Taxes; Sales Taxes; Other Local Taxes; PILOT; General and Administrative (G&A) Fees; Grants; Interest Revenue; Transfers; Franchises, Licenses and Permits; Fines; Fees; Service Charges; Miscellaneous Revenues; and Appropriated Fund Balance.

Some of the City's major revenue sources include: Sales Taxes, Transfers, PILOT, Other Local Taxes, and G&A Fees. Revenues highlighted below are those which are shown to change significantly from Actual 2018, Estimated 2019 and Proposed 2020.

**Property Taxes:** FY 2020 property taxes are projected to increase \$514,758 or 6.0% from Estimated FY 2019 due to growth in reassessments and growth in assessed valuation. The rate will remain at \$0.41 per \$100 assessed value as it has since 2002. There is no G.O. Bond levy.

**Sales Taxes:** Sales Taxes are projected to decrease 1.75% below Estimated FY 2019. Estimated FY 2019 reflects a 3.8% decrease over Actual FY 2018 partially due to the timing of a supplemental payment received from the Missouri Department of Revenue due to their implementation of a new computer system. The City received a supplemental payment of \$494,886.65 which was recorded in FY 2018. The payment, if it had been processed normally, would have been received earlier and recorded in the FY 2017 fiscal year. This would have resulted in FY 2018 actual sales taxes being 2.22% below FY 2017. This would also have resulted in Estimated FY 2019 sales taxes being 1.75% below the adjusted FY 2018 amount. We have seen significant retail stores close throughout the city. A majority of taxable transactions are moving to the internet and online retailers do not pay sales taxes to the city. Staff continues to closely monitor sales tax receipts to determine if further adjustments will be necessary.

**Gross Receipt/Other Local Taxes:** Based on FY 2019 estimates, a slight decrease of 0.9% is anticipated for FY 2020. Gross receipts from telephones continue to decline as well as cigarette taxes and motor vehicle taxes.

**Intragovernmental Revenues - General and Administrative Fees (G&A):** The City charges proportionately for all services performed by General Fund departments for enterprise and other City funds (i.e.. bids, purchase orders issued, investments, payroll functions, budget etc.). The fee includes a payment-in-lieu-of-taxes from some of our other City owned utilities (Sewer, Solid Waste, and Storm Water) equal to the amount they would pay in property taxes. G&A Fees reflect a \$699,773 decrease due to a calculation error which occurred in FY 2019. To ensure this does not happen again, management approved a simplified way of calculating the fee, from 23 separate calculations to five.

**Grants:** There is a decrease of \$13,384 or 0.4% from Estimated FY 2019 in Grants due to several police and health grants ending.

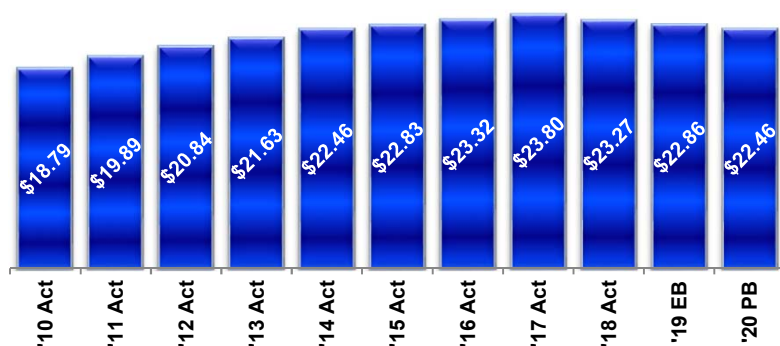
**Transfers:** The growth in Transfers is projected to be \$35,953 or 0.1% over Estimated FY 2019. The largest transfers are PILOT (Payment-In-Lieu-Of-Taxes) from the Water and Electric Funds and reflect an amount substantially equivalent to the gross receipts taxes and property taxes which would be paid if the utilities were owned privately. P.I.L.O.T. payments are projected to increase \$0.5 million or 3.1% from Estimated FY 2019 based upon modest growth trend and 3% voter approved rate increase in the Water Utility. P.I.L.O.T. revenue is highly weather dependent. Transfers from Parks Sales Tax of \$1,862,543 will continue to help fund parks and recreation costs in the general fund. Transfers from Transportation Sales Tax of \$5,845,105 will continue to help fund streets and engineering and parking enforcement and traffic operations.

**Other Local Revenues:** Other local revenues reflect a slight increase of \$656,998 which is primarily in building and site development fees.

Please refer to pages 154 - 157 for trend information on the General Fund major revenue sources.

## General Fund Revenue Trends

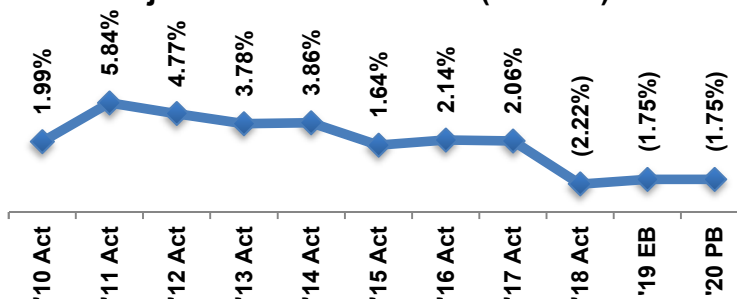
### General Fund Major Revenue Trends - Sales Tax (in Millions)



**Sales Tax:** Sales tax revenue is a substantial revenue source (26%) for the General Fund. The City of Columbia closely monitors this revenue source each month and adjustments are made to expenses as needed such as delaying the purchase of equipment until later in the year or until the following year and holding vacant positions unfilled before posting the jobs. FY 2020 is projected to be 1.75% below Estimated FY 2019. The continued growth of online sales which do not collect local sales taxes and the closing of brick and mortar stores in Columbia is negatively impacting this revenue source. As a result, a number of budget cuts have occurred in the general fund in order to fund a pay plan for FY 2020.

**Sales Tax Growth/(Decline):** The graph to the right illustrates just how volatile fluctuations have been in sales taxes for the period of FY 2010 to Budget FY 2020. This trend indicates that the City has experienced a decline in this revenue source in FY 2018 and the last time that occurred was during the economic downturn in FY 2009. Based on current sales tax receipts, the City is estimating a 1.75% decline in sales taxes in FY 2019 and in FY 2020. More taxable transactions are moving to the internet and online retailers do not pay city sales taxes. Note: FY 2017 and FY 2018 have been adjusted to reflect the supplemental payment from the MO Dept of Revenue in the year the sales taxes were associated with it.

### General Fund Sales Tax Revenues - Adjusted Annual Growth/(Decline)



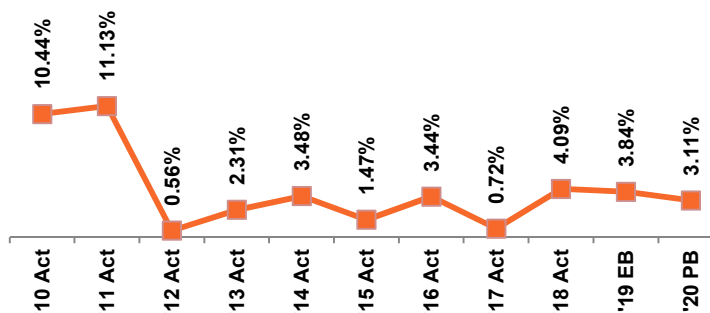
### Revenue Trends - PILOT (in Millions)



**P.I.L.O.T (Payment-In-Lieu-of Taxes):** The Water and Electric Utilities pay the General Fund annually an amount equivalent to the sum which would be paid in taxes if the utility were privately owned. This amount is reflected in the Transfers category. The tax is equal to 7% of the gross receipts and 33.33% of the property tax rate on net fixed assets. This particular revenue source is dependent upon weather conditions, new utility customers, and rate increases. The trend has been steadily increasing as Columbia has experienced strong population growth over the past several years along with modest rate increases.

**P.I.L.O.T Growth/(Decline):** Increases are affected by growth in the city's population, customer usage, rate increases, major capital projects or expansions in the utilities, and weather. The new/renovation projects and expansions have an impact on the fixed assets of the utilities. The years of decline indicate years when capital project funding amounts were lower. There is a 3.1% increase budgeted for FY 2020 based on a modest customer growth and a 3% voter approved rate increase.

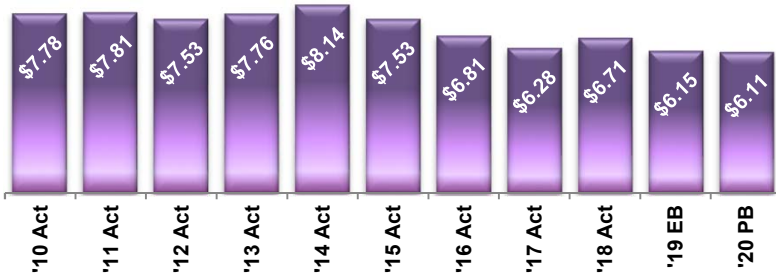
### Revenue Trends - PILOT Annual Growth/(Decline)





## General Fund Revenue Trends

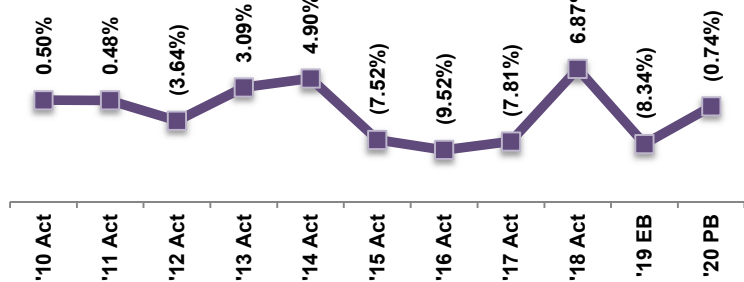
**General Fund Major  
Revenue Trends - Gross Receipts (in  
Millions)**



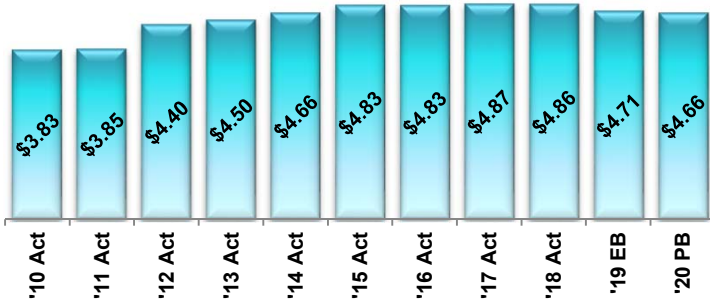
**Gross Receipts:** Gross receipts are collected from telephone, natural gas, electric and video service provider fees. Telephone service providers pay 7% and video providers pay a 5% gross receipts tax in lieu of other occupational taxes. All four revenues are impacted by population growth. Natural gas and electric receipts are impacted by weather and the cost of providing the service. The significant decrease from FY 2015 to FY 2016 is in natural gas, due to more student apartment complexes being built fully electric. Because many of these revenue sources are crucial to the operations of the general fund, the revenues are all monitored on a monthly basis.

**Gross Receipts:** There has been a decline in gross receipts since FY 2015. Gross receipts from telephones continues to decline as more households move away from landlines.

**Revenue Trends - Gross Receipts  
Annual Growth/(Decline)**



**General Fund Major  
Revenue Trends - Other Local Taxes (in  
Millions)**



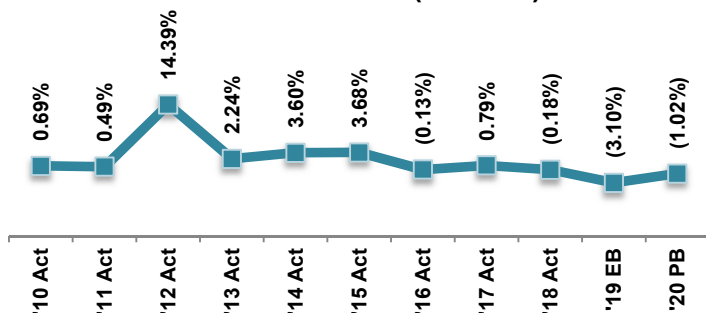
**Other Local Taxes:** Other local taxes include gasoline, cigarette and motor vehicle taxes. The city receives a portion of the voter approved state gasoline tax collected which funds construction and maintenance of streets/highways. This revenue fluctuates with the consumption and the price of gas. Collections for cigarettes and motor vehicle consist of:

- A \$0.10 occupation tax is collected on every package of cigarette sold.
- \$0.015 cents for every \$1.00 (motor vehicle sales tax fee) is collected by the state and received by the City for every vehicle sold. This tax fluctuates based on the number of vehicles sold.

These revenues have remained relatively stable since FY 2015. A 0.01% decrease was budgeted for FY 2020.

**Other Local Taxes:** The growth trend has fluctuated during the ten year period listed. These taxes are greatly impacted by the amount of discretionary consumer spending that is available. The trend continued to remain somewhat stable from FY 2010 - FY 2011. In FY 2012 gasoline tax increased 22% over FY 2011. FY 2020 reflects a 1.02% decrease over Estimated FY 2019 due to lower cigarette taxes projected.

**Revenue Trends - Other Local Taxes  
Annual Growth/(Decline)**



## General Fund Revenue Trends

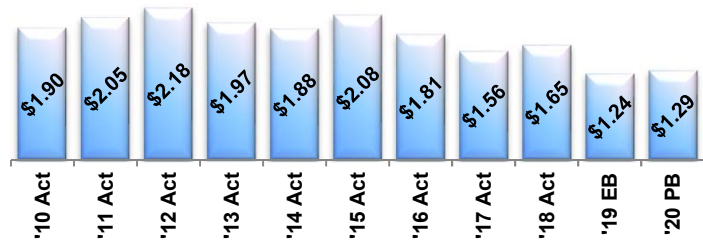
### General Fund Major Revenue Trends - General Property Taxes (in Millions)



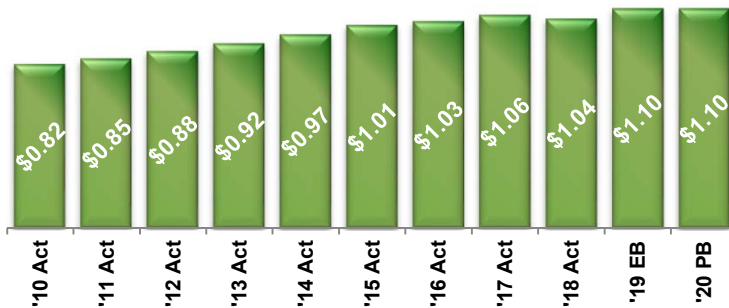
**General Property Taxes:** Includes real property, individual personal, railroad and utility property, financial institution property and penalties. Taxes are levied on real property and individual property within the City based on millage rates. These taxes are used for support and improvements within the City. The General Fund rate will remain at \$0.41 per \$100 assessed value as it has since 2002. There is no G.O. Bond levy.

**Fines:** Included are violations of any city ordinance, corporation court fines, uniform ticket fines, meter fines and alarm violations. The large increase in FY 2010 - FY 2012 was due to the implementation of the red light camera program. In 2017, Senate Bills were passed which capped fines and costs for minor traffic offenses, required consideration of a person's ability to pay, prohibited jail sentences for failure to pay, and no longer allowed the court to suspend a driver's license for failure to appear to pay the fine for a traffic violation. This has resulted in lower fine revenues for the City.

### General Fund Revenue Trends - Fines (in Millions)



### General Fund Revenue Trends - Licenses & Permits (in Millions)



**Licenses & Permits:** License and permit charges are assessed for various business activities and animal ownership. The City assesses fees for business licenses which have been increasing steadily every year with the exception of 2010 where Columbia experienced a 1.5% decrease in the number of licenses issued. This trend has been closely monitored as it represents business growth in the community. The trend increased slightly from FY 2010 to FY 2019. There were 5,505 business licenses renewed and 723 new business licenses issued during license year 2019. Liquor licenses are also issued based on Sunday operation and quantity sold (by drink or by package). Annual and temporary liquor licenses issued were 614.

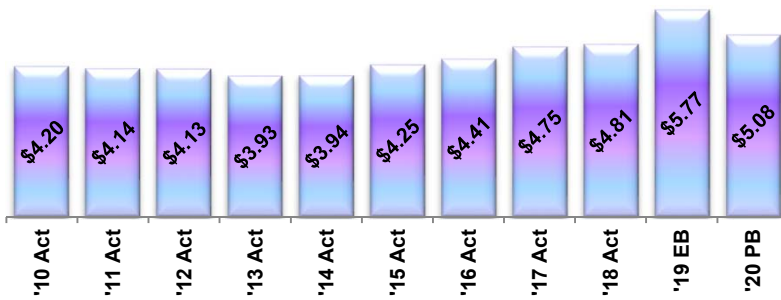
**Fees & Service Charges:** Fees and service charges are generic for the fees charged for the City's performance of construction inspections, street and sidewalk resurfacing and maintenance, animal control and health services. These fees fluctuate based on the amount of service provided and the cost to provide the service. Fees for street resurfacing and maintenance are somewhat dependent on weather conditions and cost of materials and labor needed. The significant change from FY 2012 to FY 2013 reflect the restructuring of building and plan review fees to move closer to a 75% cost recovery of these fees. These fees have increased slightly over the past few years. Revenues in this category are monitored on a monthly basis. In FY 2020, revenues are increasing due to the anticipation of a higher number of building permits being issued.

### General Fund Revenue Trends - Fees & Service Charges (in Millions)



## General Fund Revenue Trends

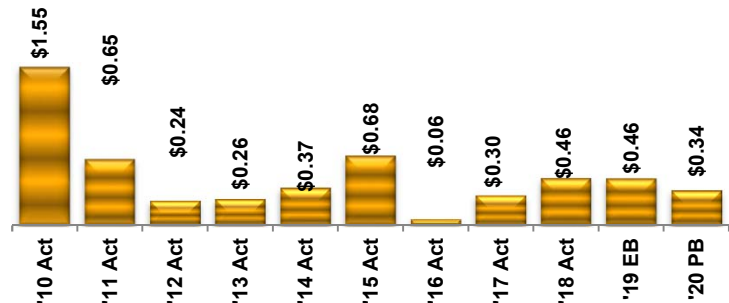
### General Fund Major Revenue Trends - G & A Fees (In Millions)



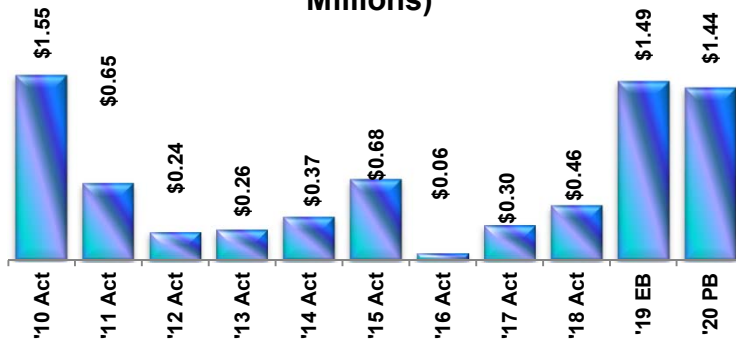
**General & Administrative Fees:** The City charges proportionately for all services performed by administrative departments for enterprise and special revenue funds. G&A Fees reflect a \$699,773 decrease due to a calculation error which occurred in FY 2019. To ensure this does not happen again, management approved a simplified way of calculating the fee, from 23 separate calculations to five.

**Federal Grants:** Federal grants consist of money received from a variety of federal entities. Grants can provide 100% of the funding for a particular project or program or can require a percent match from the City. The City has received grants for Fire, Police, Health, and Parks and Recreation. This money is restricted for use by only the project or program that requested the funds. This revenue source is highly unpredictable and dependent upon an application and approval process, competing organizations and the federal budget. Federal grants are not considered sustainable revenue sources. The decrease in FY 2020 is due to reductions in Health and Police.

### General Fund Revenue Trends - Federal Grants (In Millions)



### General Fund Revenue Trends - State Grants (In Millions)



**State Grants:** State grants come from funds awarded by the State. They cover a diverse array of local service needs. The City receives state grants for youth programs, health programs, police and fire programs and programs that serve indigent and lower income individuals. As with federal grants, state grants are restricted for use by the programs or projects in which the request was made. State grants are also unpredictable and dependent upon an application and approval process, other competing organizations and the state budget. Grants are not considered in future revenue growth projections.

**County Grants:** County grants have a purpose of providing basic community services. The County provides reimbursement to the City for a portion of the functions performed by City employees/ operations that also benefit the county. These services include Public Safety and Joint Communications (PSJC) until FY 2017, Public Health, Animal Control and notifications of county nuisance abatements. Fluctuations occur from year to year mainly due to approved one-time capital purchases that the County provides a percent of reimbursement for. The decreases in FY 2016 and FY 2017 are due the transition of the PSJC operation over to the County.

### General Fund Revenue Trends - County Grants (In Millions)



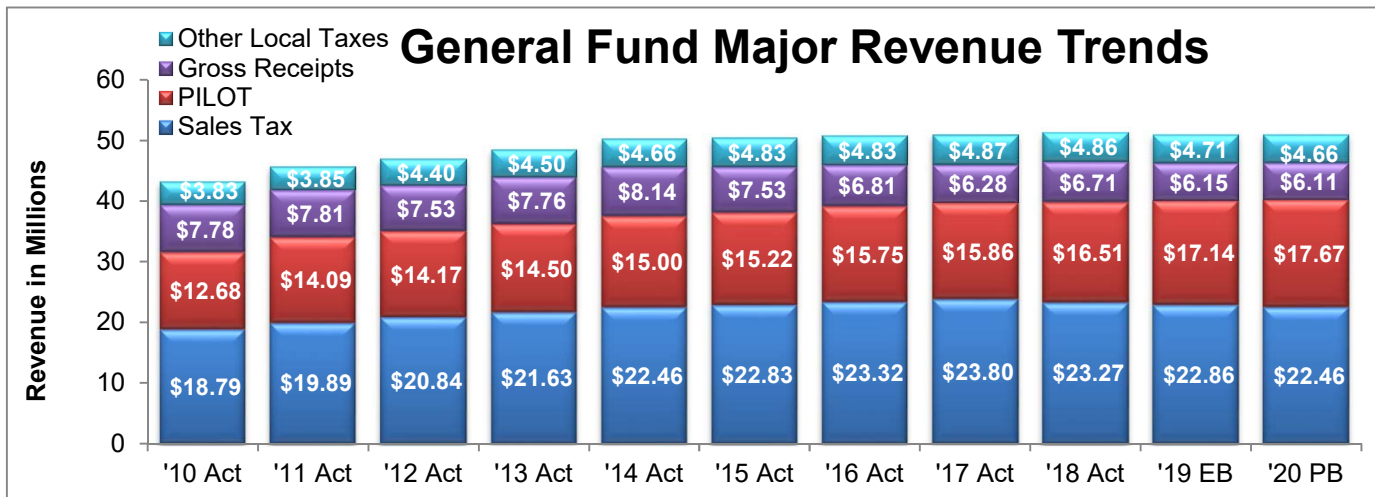
## General Fund Revenue Summary (Where the Money Comes From)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	% Change 20/19EB	% Change 20/19B
<b>Taxes</b>						
<b>Property Taxes:</b>						
Real Estate	\$6,888,579	\$7,095,236	\$7,125,262	\$7,640,020	7.2%	7.7%
Personal Property	\$1,444,213	\$1,259,149	\$1,348,189	\$1,348,189	0.0%	7.1%
Other	\$69,917	\$100,383	\$85,028	\$85,028	0.0%	(15.3%)
<b>Total Property Taxes</b>	<b>\$8,402,709</b>	<b>\$8,454,768</b>	<b>\$8,558,479</b>	<b>\$9,073,237</b>	<b>6.0%</b>	<b>7.3%</b>
<b>Sales Tax</b>	<b>\$23,767,086</b>	<b>\$22,842,396</b>	<b>\$22,864,936</b>	<b>\$22,464,800</b>	<b>(1.7%)</b>	<b>(1.7%)</b>
<b>Gross Receipt Tax:</b>						
Telephone	\$2,561,028	\$2,432,282	\$2,432,975	\$2,311,326	(5.0%)	(5.0%)
Natural Gas	\$2,609,604	\$2,153,298	\$2,328,616	\$2,328,616	0.0%	8.1%
Electric	\$1,271,576	\$1,210,328	\$1,178,415	\$1,178,415	0.0%	(2.6%)
Cable Franchise Fees	\$269,840	\$253,585	\$212,550	\$288,489	35.7%	13.8%
<b>Total Gross Receipts Tax</b>	<b>\$6,712,048</b>	<b>\$6,049,493</b>	<b>\$6,152,556</b>	<b>\$6,106,846</b>	<b>(0.7%)</b>	<b>0.9%</b>
<b>Other Local Taxes</b>						
Cigarette Tax	\$466,574	\$522,500	\$390,936	\$326,860	(16.4%)	(37.4%)
Gasoline Tax	\$2,905,773	\$2,983,251	\$2,921,626	\$2,937,565	0.5%	(1.5%)
Motor Vehicle License Tax	\$493,080	\$420,837	\$420,837	\$420,837	0.0%	0.0%
Motor Vehicle Sales Tax	\$992,283	\$873,650	\$973,552	\$973,552	0.0%	11.4%
<b>Total Other Local Taxes</b>	<b>\$4,857,710</b>	<b>\$4,800,238</b>	<b>\$4,706,951</b>	<b>\$4,658,814</b>	<b>(1.0%)</b>	<b>(2.9%)</b>
<b>Total Taxes</b>	<b>\$43,739,553</b>	<b>\$42,146,895</b>	<b>\$42,282,922</b>	<b>\$42,303,697</b>	<b>0.0%</b>	<b>0.4%</b>
<b>Intragovernmental Revenues</b>						
Gen. & Admin. Revenue	\$4,814,756	\$5,774,864	\$5,774,864	\$5,075,091	(12.1%)	(12.1%)
<b>Total Intragovernmental</b>	<b>\$4,814,756</b>	<b>\$5,774,864</b>	<b>\$5,774,864</b>	<b>\$5,075,091</b>	<b>(12.1%)</b>	<b>(12.1%)</b>
<b>Intergovernmental Revenues (Grants)</b>						
Federal / State Revenues	\$2,100,820	\$1,931,828	\$1,952,364	\$1,783,537	(8.6%)	(7.7%)
County Revenues	\$1,445,815	\$1,640,847	\$1,564,179	\$1,719,622	9.9%	4.8%
<b>Total Intergovernmental</b>	<b>\$3,546,635</b>	<b>\$3,572,675</b>	<b>\$3,516,543</b>	<b>\$3,503,159</b>	<b>(0.4%)</b>	<b>(1.9%)</b>
<b>Interest and Investment Revenue</b>						
Invest. Earnings & Interest	\$184,958	\$900,000	\$1,176,161	\$1,176,161	0.0%	30.7%
<b>Total Investment Revenue</b>	<b>\$184,958</b>	<b>\$900,000</b>	<b>\$1,176,161</b>	<b>\$1,176,161</b>	<b>0.0%</b>	<b>30.7%</b>
<b>Operating Transfers</b>						
PILOT - Electric	\$12,094,745	\$12,858,674	\$12,418,987	\$12,685,522	2.1%	(1.3%)
PILOT - Water	\$4,412,484	\$4,726,660	\$4,721,999	\$4,989,060	5.7%	5.6%
<b>Total PILOT</b>	<b>\$16,507,229</b>	<b>\$17,585,334</b>	<b>\$17,140,986</b>	<b>\$17,674,582</b>	<b>3.1%</b>	<b>0.5%</b>
General Fund	\$0	\$0	\$0	\$18,650		
Transportation Sales Tax	\$5,998,276	\$6,597,672	\$6,297,974	\$5,845,105	(7.2%)	(11.4%)
Parks Sales Tax	\$1,746,684	\$1,885,218	\$1,885,218	\$1,862,543	(1.2%)	(1.2%)
Capital Projects Fund	\$30,000	\$47,192	\$0	\$0		(100.0%)
CDBG Planning	\$55,094	\$48,308	\$48,308	\$30,768	(36.3%)	(36.3%)
Contributions Fund	\$30,114	\$59,668	\$40,022	\$4,890	(87.8%)	(91.8%)
Convention & Visitors Fund	\$164,205	\$219,766	\$163,383	\$2,000	(98.8%)	(99.1%)
Electric Fund	\$124,842	\$136,384	\$136,384	\$153,083	12.2%	12.2%
Fleet Operations	\$2,295	\$2,295	\$2,295	\$2,295	0.0%	0.0%
Parking Fund	\$48,365	\$23,565	\$23,565	\$176,736	650.0%	650.0%
Transit Fund	\$1,530	\$2,295	\$2,295	\$2,295	0.0%	0.0%
Airport Fund	\$0	\$30,000	\$30,000	\$0	(100.0%)	(100.0%)
Solid Waste Fund	\$215,301	\$217,951	\$217,951	\$226,866	4.1%	4.1%
Storm Water Fund	\$108,514	\$114,748	\$114,748	\$139,079	21.2%	21.2%
Transload Facility Fund	\$0	\$0	\$0	\$0		
Utility Customer Svcs Fd	\$15,281	\$23,310	\$23,310	\$23,500	0.8%	0.8%
Water Utility Fund	\$1,179	\$1,179	\$1,179	\$1,179	0.0%	0.0%
<b>Total Operating Transfers</b>	<b>\$25,048,909</b>	<b>\$26,994,885</b>	<b>\$26,127,618</b>	<b>\$26,163,571</b>	<b>0.1%</b>	<b>(3.1%)</b>



## General Fund Revenue Summary (Where the Money Comes From)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	% Change 20/19EB	% Change 20/19B
<b>Other Local Revenue</b>						
<b>Licenses and Permits:</b>						
Business License	\$816,916	\$853,500	\$850,950	\$852,200	0.1%	(0.2%)
Liquor License	\$183,519	\$198,800	\$199,700	\$198,800	(0.5%)	0.0%
Animal License	\$44,092	\$42,900	\$44,450	\$44,500	0.1%	3.7%
<b>Total Licenses and Permits</b>	<b>\$1,044,527</b>	<b>\$1,095,200</b>	<b>\$1,095,100</b>	<b>\$1,095,500</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Fines:</b>						
Municipal Court Fines	\$534,408	\$520,000	\$467,200	\$470,000	0.6%	(9.6%)
Uniform Ticket Fines	\$200,088	\$200,000	\$156,980	\$200,000	27.4%	0.0%
Meter Fines	\$913,012	\$900,000	\$616,690	\$616,690	0.0%	(31.5%)
Alarm Violations	\$3,400	\$2,400	\$400	\$400	0.0%	(83.3%)
<b>Total Fines</b>	<b>\$1,650,908</b>	<b>\$1,622,400</b>	<b>\$1,241,270</b>	<b>\$1,287,090</b>	<b>3.7%</b>	<b>(20.7%)</b>
<b>Fees:</b>						
Animal Control Fees	\$12,520	\$12,725	\$13,800	\$16,950	22.8%	33.2%
Construction Fees	\$1,756,384	\$2,114,131	\$1,517,776	\$2,109,586	39.0%	(0.2%)
Health Fees	\$801,025	\$804,496	\$804,646	\$901,550	12.0%	12.1%
Municipal Court Fees	\$64,399	\$56,000	\$63,050	\$57,500	(8.8%)	2.7%
Other Fees	\$99,362	\$96,268	\$94,954	\$87,300	(8.1%)	(9.3%)
Street Maintenance Fees	\$0	\$0	\$5,200	\$0	(100.0%)	
<b>Total Fees</b>	<b>\$2,733,690</b>	<b>\$3,083,620</b>	<b>\$2,499,426</b>	<b>\$3,172,886</b>	<b>26.9%</b>	<b>2.9%</b>
<b>Miscellaneous Revenue</b>	<b>\$1,133,834</b>	<b>\$908,250</b>	<b>\$1,042,641</b>	<b>\$979,959</b>	<b>(6.0%)</b>	<b>7.9%</b>
<b>Total Other Local Revenue</b>	<b>\$6,562,959</b>	<b>\$6,709,470</b>	<b>\$5,878,437</b>	<b>\$6,535,435</b>	<b>11.2%</b>	<b>(2.6%)</b>
<b>Lease/Bond Proceeds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
<b>Appropriated Fund Balance</b>						
For Fleet Replacements	\$0	\$0	\$0	\$1,144,650		
For Police and Fire Pay Plan Costs	\$0	\$0	\$0	\$2,308,347		
Operations	\$0	\$0	\$0	\$0		
<b>Total Appropriated Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,452,997</b>		
<b>Total Revenue and Other Sources</b>	<b>\$83,897,770</b>	<b>\$86,098,789</b>	<b>\$84,756,545</b>	<b>\$88,210,111</b>	<b>4.1%</b>	<b>2.5%</b>

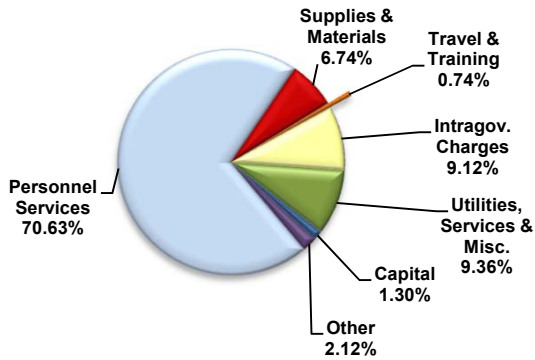


\* PILOT - Payment in Lieu of Taxes

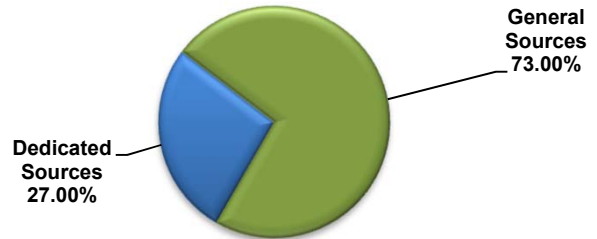
\*\*Other Local Taxes include gasoline, cigarette and motor vehicle taxes

## General Fund Expenditure Summary

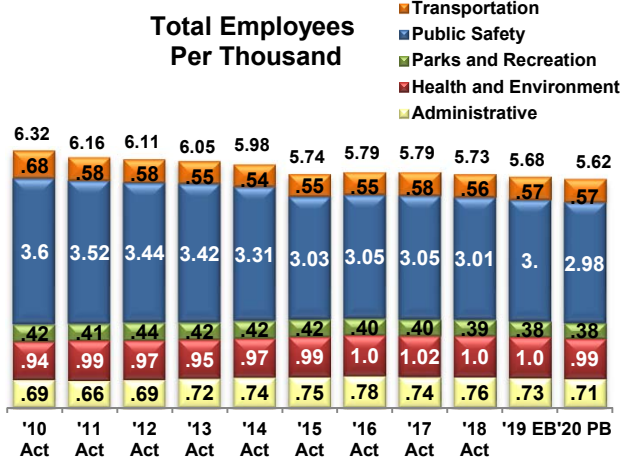
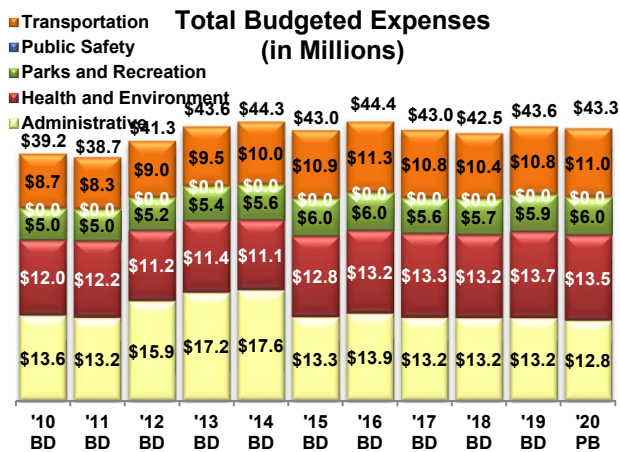
**FY 2020 Total Expenditures By Category**



**FY 2020 Totals By Funding Source**



**General sources** can be reallocated from one department to another. **Dedicated sources** are specifically allocated to a department.



### Appropriations (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19EB	% Change 20/19B
Personnel Services	\$56,576,791	\$59,915,972	\$58,444,705	\$62,303,294	\$2,387,322	4.0%
Supplies & Materials	\$4,965,734	\$6,044,666	\$6,130,297	\$5,940,993	(\$103,673)	(1.7%)
Travel & Training	\$582,917	\$622,324	\$597,455	\$652,576	\$30,252	4.9%
Intragov. Charges	\$8,281,313	\$8,104,840	\$8,105,607	\$8,047,637	(\$57,203)	(0.7%)
Utilities, Services & Misc.	\$9,374,761	\$9,085,911	\$8,742,329	\$8,253,274	(\$832,637)	(9.2%)
Capital	\$1,166,247	\$49,340	\$49,340	\$1,144,650	\$1,095,310	2219.9%
Other	\$2,476,880	\$2,020,358	\$2,019,158	\$1,867,687	(\$152,671)	(7.6%)
<b>Total</b>	<b>\$83,424,643</b>	<b>\$85,843,411</b>	<b>\$84,088,891</b>	<b>\$88,210,111</b>	<b>\$2,366,700</b>	<b>2.8%</b>
Operating Expenses	\$79,781,516	\$83,773,713	\$82,020,393	\$85,197,774	\$1,424,061	1.7%
Non-Operating Expenses	\$2,476,880	\$2,020,358	\$2,019,158	\$1,867,687	(\$152,671)	(7.6%)
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$1,166,247	\$49,340	\$49,340	\$1,144,650	\$1,095,310	2219.9%
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$83,424,643</b>	<b>\$85,843,411</b>	<b>\$84,088,891</b>	<b>\$88,210,111</b>	<b>\$2,366,700</b>	<b>2.8%</b>

### Funding Sources (Where the Money Comes From)

Dedicated Sources	\$23,282,511	\$25,489,973	\$24,391,214	\$23,814,490	(\$1,675,483)	(6.6%)
General Sources	\$60,142,132	\$60,353,438	\$59,697,677	\$64,395,621	\$4,042,183	6.7%
<b>Total Funding Sources</b>	<b>\$83,424,643</b>	<b>\$85,843,411</b>	<b>\$84,088,891</b>	<b>\$88,210,111</b>	<b>\$2,366,700</b>	<b>2.8%</b>

## General Fund Expenditures By Category (Where the Money Goes)

### Highlights / Significant Changes

**Personnel Services:** General Fund personnel services will increase by \$2.4 million and a net of 3.37 FTE positions due to a combination of 4.50 FTE additional positions, 3.00 FTE positions being deleted, and 1.87 FTE reallocation of positions from one department to another. This 0.50% increase in the number of positions is considerably lower than the population growth of 1.5%.

- One 1.00 FTE Environmental Public Health Specialist was added to Health and Environment to address 160% increase in the number of facilities requiring inspections since 2012.
- One 0.50 FTE Tobacco Education and Enforcement Office was added to coordinate enforcement for the newly-established tobacco retail licensing program.
- One 1.00 FTE Custodian and 2.00 FTE Community Service Aides were added to Public Safety for the new Molly Thomas-Bowden Neighborhood Policing Center in the north part of the city scheduled to open in late FY 2020.

**Supplies and Materials:** reflects a decrease of \$103,673 or 1.7% due to mid year appropriations in FY 2019. The FY 2020 budget restores the funding in the supplies and materials category.

**Travel and Training:** reflects an increase of \$30,252 or 4.9% primarily in the Finance Department. The department had previously been using general fund savings to fund required training for employees with certifications.

**Intragovernmental Charges:** reflects a decrease of \$57,203 or 0.7% decrease primarily in employee benefit fees and IT fees as amounts allocated to departments decreased in order to use down excess cash reserves in those budgets.

**Utilities, Services & Miscellaneous:** reflects a decrease of \$832,637 or 9.2%. This is primarily due to mid-year appropriations to Streets & Sidewalks in FY 2019, higher Public Safety projects in FY 2019, and removing expenses that were paid for by transfers from Convention and Visitors Bureau.

There is a Council Reserve amount of \$91,000 set aside which Council can allocate either during the budget review process in August or September or during the fiscal year. Contingency has been set at \$20,155.

**Capital** reflects an increase of \$1,095,310 or 2219.9% due to fleet replacements that were not funded in FY 2019. The City will be utilizing excess General Fund Balance to fund fleet replacements for FY 2020.

**Other** reflects a decrease of \$152,671 or 7.6% due to one-time transfers in FY 2019 to the Capital Projects Fund and the Employee Benefit Fund.



## General Fund Expenditures By Department (Where the Money Goes)

Fund 1100

## Expenditure Summary - By Function

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19EB	% Change 20/19B
Administrative	\$12,544,019	\$13,179,063	\$12,709,856	\$12,771,286	(\$407,777)	(3.1%)
Health and Environment	\$13,489,705	\$13,672,496	\$13,170,121	\$13,524,386	(\$148,110)	(1.1%)
Parks and Recreation	\$5,831,599	\$5,889,934	\$5,805,700	\$6,034,338	\$144,404	2.5%
Public Safety	\$41,469,389	\$42,254,984	\$41,913,296	\$44,904,456	\$2,649,472	6.3%
Transportation	\$10,089,931	\$10,846,934	\$10,489,918	\$10,975,645	\$128,711	1.2%
	<b>\$83,424,643</b>	<b>\$85,843,411</b>	<b>\$84,088,891</b>	<b>\$88,210,111</b>	<b>\$2,366,700</b>	<b>2.8%</b>

## Expenditure Summary - By Department

City Council	\$193,676	\$335,241	\$323,544	\$297,661	(\$37,580)	(11.2%)
City Clerk	\$390,009	\$455,053	\$450,911	\$456,028	\$975	0.2%
City Manager	\$1,476,215	\$1,445,824	\$1,387,979	\$1,304,936	(\$140,888)	(9.7%)
Finance	\$4,355,870	\$4,787,887	\$4,503,312	\$4,633,168	(\$154,719)	(3.2%)
Human Resources	\$1,152,000	\$1,222,800	\$1,159,577	\$1,219,630	(\$3,170)	(0.3%)
Law	\$1,907,534	\$2,003,889	\$1,974,726	\$2,009,332	\$5,443	0.3%
General City (Nondprtmntl)	\$2,836,544	\$2,694,591	\$2,693,328	\$2,616,712	(\$77,879)	(2.9%)
Public Works Admin.	\$232,171	\$233,778	\$216,479	\$233,819	\$41	0.0%
Health and Human Services	\$7,591,836	\$7,724,553	\$7,377,754	\$7,733,924	\$9,371	0.1%
Community Development	\$4,506,949	\$4,377,783	\$4,266,538	\$4,376,017	(\$1,766)	(0.0%)
Economic Development	\$511,153	\$589,878	\$568,171	\$502,401	(\$87,477)	(14.8%)
Sustainability	\$422,184	\$444,133	\$435,744	\$478,024	\$33,891	7.6%
Cultural Affairs	\$457,583	\$536,149	\$521,914	\$434,020	(\$102,129)	(19.0%)
Parks & Recreation	\$5,831,599	\$5,889,934	\$5,805,700	\$6,034,338	\$144,404	2.5%
Police	\$22,444,231	\$23,332,917	\$23,242,378	\$24,767,030	\$1,434,113	6.1%
Fire	\$18,227,177	\$17,990,217	\$17,743,323	\$19,056,129	\$1,065,912	5.9%
Municipal Court	\$796,558	\$931,850	\$927,595	\$1,081,297	\$149,447	16.0%
PSJC	\$1,423	\$0	\$0	\$0	\$0	
Streets and Engineering	\$9,011,087	\$9,525,246	\$9,223,153	\$9,720,634	\$195,388	2.1%
Parking Enforcement	\$1,078,844	\$1,321,688	\$1,266,765	\$1,255,011	(\$66,677)	(5.0%)
<b>Total</b>	<b>\$83,424,643</b>	<b>\$85,843,411</b>	<b>\$84,088,891</b>	<b>\$88,210,111</b>	<b>\$2,366,700</b>	<b>2.8%</b>

## Summary By Function and Type of Funding

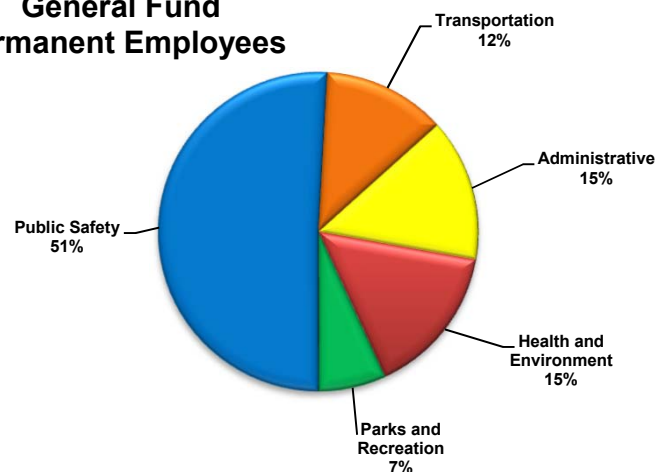
	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19EB	Percent of Total
<b>Administrative</b>						
Dedicated Funding	\$4,916,440	\$5,965,294	\$5,870,202	\$5,123,008	(\$842,286)	40%
General Funding	\$7,627,579	\$7,213,769	\$6,839,654	\$7,648,278	\$434,509	60%
Total Funding	<b>\$12,544,019</b>	<b>\$13,179,063</b>	<b>\$12,709,856</b>	<b>\$12,771,286</b>	<b>(\$407,777)</b>	100.0%
<b>Health &amp; Environment</b>						
Dedicated Funding	\$6,611,978	\$7,168,368	\$6,471,051	\$7,147,229	(\$21,139)	53%
General Funding	\$6,877,727	\$6,504,128	\$6,699,070	\$6,377,157	(\$126,971)	47%
Total Funding	<b>\$13,489,705</b>	<b>\$13,672,496</b>	<b>\$13,170,121</b>	<b>\$13,524,386</b>	<b>(\$148,110)</b>	100.0%
<b>Parks and Recreation</b>						
Dedicated Funding	\$1,851,400	\$1,992,469	\$1,974,818	\$1,939,077	(\$53,392)	32%
General Funding	\$3,980,199	\$3,897,465	\$3,830,882	\$4,095,261	\$197,796	68%
Total Funding	<b>\$5,831,599</b>	<b>\$5,889,934</b>	<b>\$5,805,700</b>	<b>\$6,034,338</b>	<b>\$144,404</b>	100.0%
<b>Public Safety</b>						
Dedicated Funding	\$1,028,667	\$688,855	\$744,163	\$583,135	(\$105,720)	1%
General Funding	\$40,440,722	\$41,566,129	\$41,169,133	\$44,321,321	\$2,755,192	99%
Total Funding	<b>\$41,469,389</b>	<b>\$42,254,984</b>	<b>\$41,913,296</b>	<b>\$44,904,456</b>	<b>\$2,649,472</b>	100.0%
<b>Transportation</b>						
Dedicated Funding	\$8,874,026	\$9,674,987	\$9,330,980	\$9,022,041	(\$652,946)	82%
General Funding	\$1,215,905	\$1,171,947	\$1,158,938	\$1,953,604	\$781,657	18%
Total Funding	<b>\$10,089,931</b>	<b>\$10,846,934</b>	<b>\$10,489,918</b>	<b>\$10,975,645</b>	<b>\$128,711</b>	100.0%
<b>Total Dedicated Funding</b>	<b>\$23,282,511</b>	<b>\$25,489,973</b>	<b>\$24,391,214</b>	<b>\$23,814,490</b>	<b>(\$1,675,483)</b>	27%
<b>Total General Funding</b>	<b>\$60,142,132</b>	<b>\$60,353,438</b>	<b>\$59,697,677</b>	<b>\$64,395,621</b>	<b>\$4,042,183</b>	73%
<b>Total Funding</b>	<b>\$83,424,643</b>	<b>\$85,843,411</b>	<b>\$84,088,891</b>	<b>\$88,210,111</b>	<b>\$2,366,700</b>	100.0%

## Personnel Summary - By Function

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
Administrative	91.66	91.87	89.97	88.34	(1.63)
Health and Environment	121.25	121.25	122.35	122.85	0.50
Parks and Recreation	47.56	47.16	47.16	47.16	0.00
Public Safety	364.15	364.75	367.75	370.75	3.00
Transportation	68.10	69.42	69.42	70.92	1.50
<b>Total Personnel</b>	<b>692.72</b>	<b>694.45</b>	<b>696.65</b>	<b>700.02</b>	<b>3.37</b>

## Personnel Summary - By Department

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
City Council	0.00	0.00	0.00	0.00	0.00
City Clerk	3.00	3.00	3.00	3.00	0.00
City Manager	9.10	9.10	7.20	7.45	0.25
Finance	52.20	52.20	52.20	50.30	(1.90)
Human Resources	9.66	9.66	9.66	9.66	0.00
Law	16.75	16.75	16.75	16.75	0.00
General City (Nondepartmental)	0.00	0.00	0.00	0.00	0.00
Public Works Administration	0.95	1.16	1.16	1.18	0.02
<b>Total Administrative</b>	<b>91.66</b>	<b>91.87</b>	<b>89.97</b>	<b>88.34</b>	<b>(1.63)</b>
Health and Human Services	68.00	68.00	69.10	69.60	0.50
Community Development	42.25	42.25	42.25	42.25	0.00
Economic Development	3.50	3.50	3.50	3.50	0.00
Sustainability	5.00	5.00	5.00	5.00	0.00
Cultural Affairs	2.50	2.50	2.50	2.50	0.00
<b>Total Health and Environment</b>	<b>121.25</b>	<b>121.25</b>	<b>122.35</b>	<b>122.85</b>	<b>0.50</b>
<b>Parks &amp; Recreation</b>	<b>47.56</b>	<b>47.16</b>	<b>47.16</b>	<b>47.16</b>	<b>0.00</b>
Police	210.40	211.00	211.00	214.00	3.00
Fire	145.00	145.00	145.00	145.00	0.00
Municipal Court	8.75	8.75	11.75	11.75	0.00
<b>Total Public Safety</b>	<b>364.15</b>	<b>364.75</b>	<b>367.75</b>	<b>370.75</b>	<b>3.00</b>
Streets and Engineering	55.05	56.37	56.37	57.87	1.50
Parking Enforcement and Traffic	13.05	13.05	13.05	13.05	0.00
<b>Total Transportation</b>	<b>68.10</b>	<b>69.42</b>	<b>69.42</b>	<b>70.92</b>	<b>1.50</b>
<b>Total Personnel</b>	<b>692.72</b>	<b>694.45</b>	<b>696.65</b>	<b>700.02</b>	<b>3.37</b>

General Fund  
Permanent Employees

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**Revenues, Expenditures, and Changes in Fund Balance  
General Fund**

	<b>Actual FY 2018</b>	<b>Adj. Budget FY 2019</b>	<b>Estimated FY 2019</b>	<b>Proposed FY 2020</b>
<b>Revenues:</b>				
Taxes	\$43,739,553	\$42,146,895	\$42,282,922	\$42,303,697
Other Local Revenue	\$5,429,125	\$5,801,220	\$4,835,796	\$5,555,476
Intragovernmental Revenue	\$4,814,756	\$5,774,864	\$5,774,864	\$5,075,091
Grant Revenue	\$3,546,635	\$3,572,675	\$3,516,543	\$3,503,159
Interest and Investment Revenue	\$184,958	\$900,000	\$1,176,161	\$1,176,161
Miscellaneous Revenue	\$1,133,834	\$908,250	\$1,042,641	\$979,959
<b>Total Revenues</b>	<b>\$58,848,861</b>	<b>\$59,103,904</b>	<b>\$58,628,927</b>	<b>\$58,593,543</b>
<b>Expenditures:</b>				
Personnel Services	\$56,576,791	\$59,915,972	\$58,444,705	\$62,303,294
Supplies & Materials	\$4,965,734	\$6,044,666	\$6,130,297	\$5,940,993
Travel & Training	\$582,917	\$622,324	\$597,455	\$652,576
Intragovernmental Charges	\$8,281,313	\$8,104,840	\$8,105,607	\$8,047,637
Utilities, Services & Other Misc.	\$9,374,761	\$9,085,911	\$8,742,329	\$8,253,274
Capital Additions	\$1,166,247	\$49,340	\$49,340	\$1,144,650
Interest & Lease Payment	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$80,947,763</b>	<b>\$83,823,053</b>	<b>\$82,069,733</b>	<b>\$86,342,424</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(\$22,098,902)</b>	<b>(\$24,719,149)</b>	<b>(\$23,440,806)</b>	<b>(\$27,748,881)</b>
<b>Other Financing Sources (Uses):</b>				
Transfers In - PILOT from Water and Electric	\$16,507,229	\$17,585,334	\$17,140,986	\$17,674,582
Transfers In - Other	\$8,541,680	\$9,409,551	\$8,986,632	\$8,488,989
<b>Total Transfers In</b>	<b>\$25,048,909</b>	<b>\$26,994,885</b>	<b>\$26,127,618</b>	<b>\$26,163,571</b>
Lease/Bond Proceeds	\$0	\$0	\$0	\$0
Transfers Out	(\$2,476,880)	(\$2,020,358)	(\$2,019,158)	(\$1,867,687)
<b>Total Other Financing Sources/(Uses)</b>	<b>\$22,572,029</b>	<b>\$24,974,527</b>	<b>\$24,108,460</b>	<b>\$24,295,884</b>
<b>Net Change in Fund Balance</b>	<b>\$473,127</b>	<b>\$255,378</b>	<b>\$667,654</b>	<b>(\$3,452,997)</b>
Fund Balance - Beginning	\$37,822,025	\$28,937,833	\$28,937,833	\$29,605,487
<b>Fund Balance - Ending</b>	<b>\$38,295,152</b>			
<b>Unassigned Fund Balance</b>	<b>\$28,937,833</b>	<b>\$29,193,211</b>	<b>\$29,605,487</b>	<b>\$26,152,490</b>

**Expenditures and Fund Balance**

	<b>Total Financial Uses</b>	<b>Unassigned Fund Balance</b>	<b>Fund Balance As a Percent Of Expenditures</b>
2010	\$74,450,327	\$19,029,812	25%
2011	\$75,487,905	\$23,660,321	32%
2012	\$75,016,214	\$25,955,804	33%
2013	\$77,581,172	\$26,350,897	34%
2014	\$78,565,522	\$28,889,505	37%
2015	\$87,243,007	\$24,159,186	28%
2016	\$79,972,309	\$29,245,964	37%
2017	\$79,259,641	\$28,805,065	36%
2018	\$83,424,643	\$28,937,833	35%
FY 2019 Adj. Budget	\$85,843,411	\$29,193,211	34%
FY 2020 Proposed	\$88,210,111	\$26,152,490	30%

### Financial Sources and Uses General Fund

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Financial Sources</b>				
Sales Taxes	\$23,767,086	\$22,842,396	\$22,864,936	\$22,464,800
Property Taxes	\$8,402,709	\$8,454,768	\$8,558,479	\$9,073,237
Gross Receipts & Other Local Taxes *	\$11,569,758	\$10,849,731	\$10,859,507	\$10,765,660
Intragovernmental Revenues **	\$4,814,756	\$5,774,864	\$5,774,864	\$5,075,091
Grants	\$3,546,635	\$3,572,675	\$3,516,543	\$3,503,159
Interest Revenue	\$184,958	\$900,000	\$1,176,161	\$1,176,161
Less: GASB 31 Interest Adjustment	\$943,168			
Fees and Service Charges	\$0	\$0	\$0	\$0
Other Local Revenues ++	\$6,562,959	\$6,709,470	\$5,878,437	\$6,535,435
<b>Total Financial Sources Before Transfers</b>	<b>\$59,792,029</b>	<b>\$59,103,904</b>	<b>\$58,628,927</b>	<b>\$58,593,543</b>
Transfers In	\$25,048,909	\$26,994,885	\$26,127,618	\$26,163,571
<b>Total Financial Sources</b>	<b>\$84,840,938</b>	<b>\$86,098,789</b>	<b>\$84,756,545</b>	<b>\$84,757,114</b>
<b>Financial Uses</b>				
Personnel Services	\$56,576,791	\$59,915,972	\$58,444,705	\$62,303,294
Less: GASB 16 Vacation Liability Adj ^^	\$0	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment ^^	\$0	\$0	\$0	\$0
Supplies & Materials	\$4,965,734	\$6,044,666	\$6,130,297	\$5,940,993
Travel & Training	\$582,917	\$622,324	\$597,455	\$652,576
Intragovernmental Charges	\$8,281,313	\$8,104,840	\$8,105,607	\$8,047,637
Utilities, Services & Misc.	\$9,374,761	\$9,085,911	\$8,742,329	\$8,253,274
Interest Expense	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Transfers Out	\$2,476,880	\$2,020,358	\$2,019,158	\$1,867,687
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$1,166,247	\$49,340	\$49,340	\$1,144,650
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
<b>Total Financial Uses</b>	<b>\$83,424,643</b>	<b>\$85,843,411</b>	<b>\$84,088,891</b>	<b>\$88,210,111</b>
<b>Financial Sources Over/(Under) Uses</b>	<b>\$1,416,295</b>	<b>\$255,378</b>	<b>\$667,654</b>	<b>(\$3,452,997)</b>
<b>Unassigned Cash Reserve</b>				
Financial Sources Over/(Under) Uses		\$255,378	\$667,654	(\$3,452,997)
Beginning Unassigned Cash Reserve		\$30,096,991	\$30,096,991	\$30,764,645
Unassigned Fund Balance	\$28,937,833			
Less: GASB 31 Pooled Cash Adjustment	\$1,632,285			
Less: IBB* Amount to be Appropriated	(\$473,127)			
<b>Projected Unassigned Cash Reserve</b>	<b>\$30,096,991</b>	<b>\$30,352,369</b>	<b>\$30,764,645</b>	<b>\$27,311,648</b>
Total Budgeted Financial Uses	\$83,511,190	\$85,023,203	\$85,023,203	\$88,210,111
x Cash Reserve Target%	x 20%	x 20%	x 20%	x 20%
<b>Budgeted Cash Reserve Target</b>	<b>\$16,702,238</b>	<b>\$17,004,641</b>	<b>\$17,004,641</b>	<b>\$17,642,022</b>
<b>Above/(Below) Budgeted Cash Reserve Target</b>	<b>\$13,394,753</b>	<b>\$13,347,728</b>	<b>\$13,760,004</b>	<b>\$9,669,626</b>

\* Gross Receipts taxes are collected on telephone, natural gas, electric (Boone Electric), and Cable Franchise Fees. Other Local Taxes include Cigarette Tax, Gasoline Tax, and Motor Vehicle Tax.

\*\* Intragovernmental Revenues include General and Administrative Charges which are charged to the funds outside of the General Fund for the centralized services that the Administrative Departments provide to those funds (such as payroll, accounts payable, etc.).

^ Transfers include PILOT (Payment-In-Lieu-of-Taxes) which is an amount equal to the gross receipt tax that would be paid by the Water and Electric Fund if they were not a part of the City.

++ Other Local Revenues include Licenses and Permits, Fines, and Fees in the General Fund, as well as miscellaneous revenues in all of the other funds.

^^ GASB 16 and GASB 68 do not apply to the General Fund.

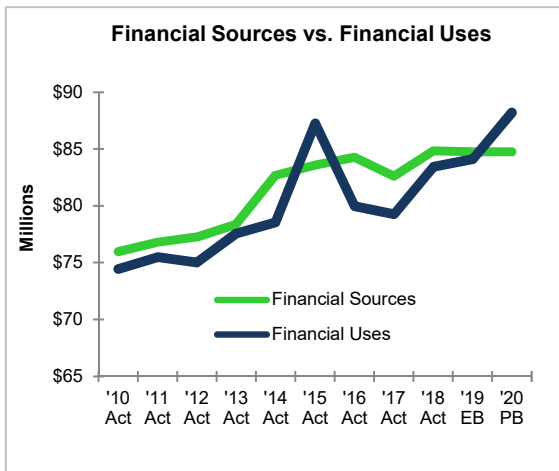
## Financial Sources and Uses General Fund

The Financial Sources and Uses Statement is a management tool which provides a more complete look at the cash reserves for the operation compared to the expenses and other uses of the operation. This allows management to examine the projected ending cash reserves for the operation compared to a budgeted cash reserve target which provides useful information about the financial health of the fund.

This statement takes information from the revenues, expenditures and changes in fund balance statement and subtracts out non-cash items (depreciation, loss on disposal of fixed assets, and GASB adjustments for interest revenue, pensions, and vacation liabilities). This statement also includes capital item purchases (such as fleet replacements), principal payments, and enterprise revenue that will be used to pay for capital project costs which are reflected on the balance sheet.

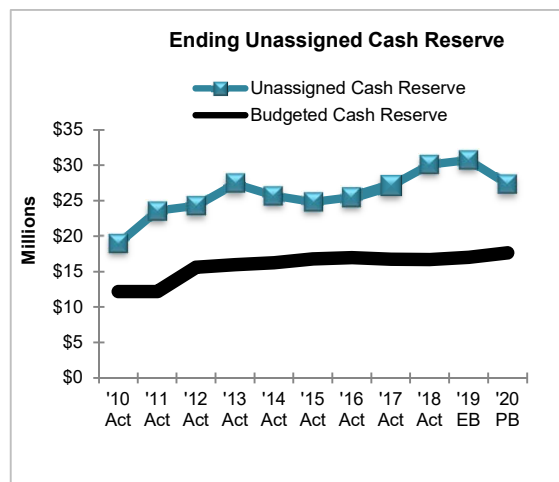
A budgeted cash reserve target is calculated in accordance with the cash reserve policy. In the event of a disaster, these funds would be used to keep the operation going for approximately three months plus fund the next year's infrastructure costs. The budgeted cash reserve target amount is different for each operation and depends on their operational and capital project needs.

The ending unassigned cash reserves are compared to the budgeted cash reserve target. When the reserves are below the budgeted cash reserve target it will be necessary for management to adjust fees or reduce expenses in order to get the reserves at or above the budgeted cash reserve target. With this type of fund, it is a normal practice to utilize smaller rate increases over time in order to build up reserves and then use those reserve balance to fund capital project costs.



Financial sources have been above financial uses for all years except FY 2013, FY 2015, and FY 2020. In FY 2013, the city used down some of the fund balance to make up the difference between revenues and expenses. In FY 2015, the City used \$5 million of excess fund balance to pay down police and fire pension unfunded liabilities.

Due to decreases in many of the City's revenue sources, a need to catch up on fleet replacement, and the proposed pay package, it is estimated that the city will need to spend down cash reserves for FY 2020. Many budget cuts were taken to offset the decrease in revenues and some of the pay plan costs.



Ending unassigned cash reserves have been above the budgeted cash reserve target for all years. Council increased the budgeted cash reserve target from 16% of total expenditures to 20% of total expenditures in FY 2012. The significant decrease in unassigned cash reserves in FY 2015 was due to a decision by Council to use \$5 million of excess fund balance to help pay down police and fire pension liabilities.

For FY 2020 unassigned cash reserves are projected to be \$9.7 million above the budgeted cash reserve target.

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# Administrative Departments



## Description

The City of Columbia has administrative departments which are funded with general city funds and provide centralized services (such as purchasing and accounting) to all of the departments. A portion of the cost of these operations is recovered from the departments outside of the General Fund in the form of a General and Administrative Fee. The allocation methodology was developed by our external auditors many years ago and is updated annually. The revenue from this fee comes into the General Fund and is used to offset the costs of the administrative departments. The remainder of these budgets are funded with general sources which means that the funding can be moved to any other department that is funded with general city funds.

## City Council

The Mayor and City Council act as the legislative and policy making body for the City of Columbia. Operating under a home rule charter, the Council uses various voluntary citizen boards, commissions, and task forces as well as public hearings in the development of City policy matters. According to the City Charter, the City Council is responsible for the appointment of the City Manager, City Clerk, and Municipal Judge.

## City Clerk

The City Clerk serves as the depository for all official records of the City. The City Clerk certifies City records for the courts, City departments, and citizens. The Clerk's office serves as a center for citizen inquiry, proclamation preparation and signing, and personal appearance requests. The Clerk maintains membership rosters for all boards and commissions. The City Clerk also acts as secretary to the Board of Adjustment.

## City Manager

The City Manager is responsible for the general administration of the City of Columbia, an annual statement of City programs and priorities, preparation of the annual budget, 5-year capital improvements plan, preparation of Council agendas and special staff reports, and program coordination and development. The City Manager is directly responsible to the City Council for the proper administration of all the City affairs as well as implementation of policies and programs adopted by the Council. Trust, Special Events, and Journey to Excellence programs are also included in this budget.

## Finance

Finance is responsible for the administration, direction, and coordination of all financial services of the City involving financial planning, budgeting, treasury management, investments, purchasing, accounting, payroll, and business licensing.

## Human Resources

Human Resources is responsible for coordinating the efforts of all City departments in the recruitment, selection, hiring, evaluation, promotion, training and development of a diverse staff of qualified and dedicated employees to serve the citizens of Columbia. General pay and benefits administration, employee health and wellness programs, and drug and alcohol testing are also the responsibility of the Department.

## Law

Law is charged with managing all litigation in which the City is a party, prosecuting municipal ordinance violations, and advising the City Council, the City boards and commissions, the City Manager, and department directors on legal matters. The City Counselor is the director of the Department, which is composed of two divisions: the Counselor Division (Civil) and the Prosecution Division.

## City General

City General accounts for non-departmental expenditures. These include various subsidies and transfers as well as other items which are not related to a specific department.

## Public Works - Administration

The Administration section provides management of all divisions and functions of the Department which include: Transit (buses), Parking, Custodial and Maintenance Services, and Fleet Operations.

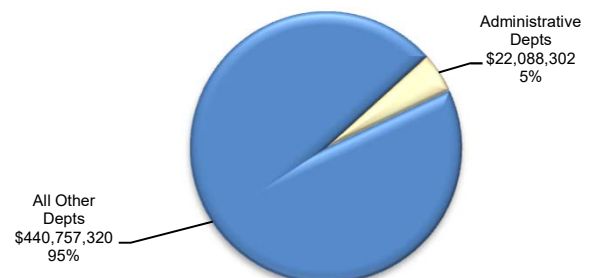
## Other General Government Capital Projects

General government projects that are not associated with Streets and Sidewalks, Parks and Recreation, or Public Safety, are included in Other General Government Projects.

## General Government Debt

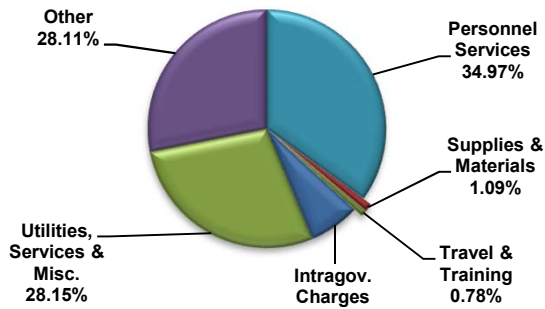
Debt Service Funds are used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special obligation bond principal and interest when the government is obligated in some manner for the payment.

**Administrative Dept Expenses vs All Other Dept Expenses**

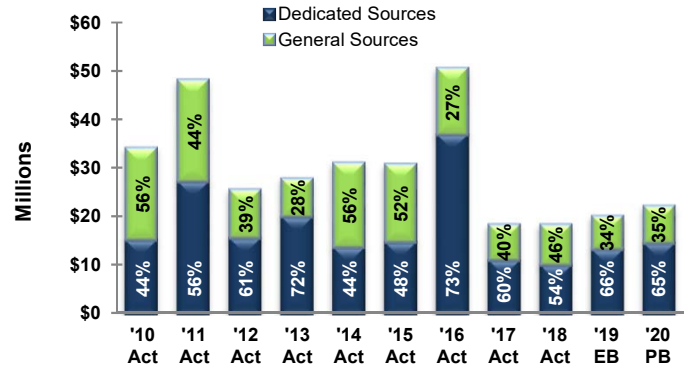


## Administrative Departments - Combined

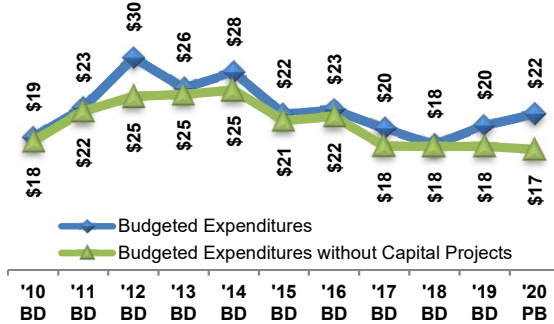
### FY 2020 Total Expenditures By Category



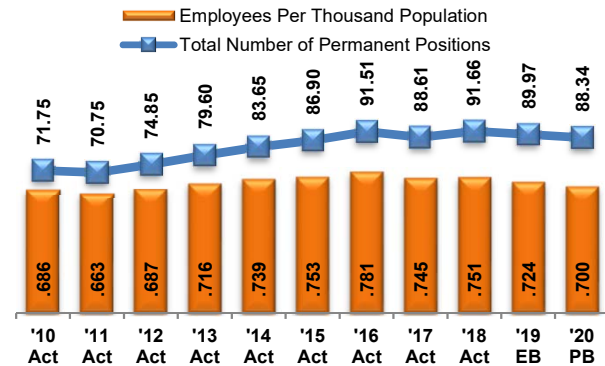
### Funding Sources



### Budgeted Expenditure History (in Millions)



### Permanent Positions



## Appropriations (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$6,977,776	\$7,811,707	\$7,420,819	\$7,723,238	(\$88,469)	(1.1%)
Supplies & Materials	\$214,929	\$245,981	\$229,451	\$241,520	(\$4,461)	(1.8%)
Travel & Training	\$151,472	\$115,659	\$105,577	\$172,421	\$56,762	49.1%
Intragov. Charges	\$1,582,776	\$1,557,776	\$1,557,776	\$1,523,947	(\$33,829)	(2.2%)
Utilities, Services & Misc.	\$2,371,236	\$4,387,328	\$4,336,821	\$6,217,832	\$1,830,504	41.7%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$6,970,401	\$6,354,345	\$6,353,145	\$6,209,344	(\$145,001)	(2.3%)
<b>Total</b>	<b>\$18,268,590</b>	<b>\$20,472,796</b>	<b>\$20,003,589</b>	<b>\$22,088,302</b>	<b>\$1,615,506</b>	<b>7.9%</b>
Operating Expenses	\$10,067,139	\$11,168,451	\$10,700,444	\$10,903,599	(\$264,852)	(2.4%)
Non-Operating Expenses	\$2,476,880	\$2,010,612	\$2,009,412	\$1,867,687	(\$142,925)	(7.1%)
Debt Service	\$4,915,850	\$4,343,733	\$4,343,733	\$4,341,657	(\$2,076)	(0.0%)
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$808,721	\$2,950,000	\$2,950,000	\$4,975,359	\$2,025,359	68.7%
<b>Total Expenses</b>	<b>\$18,268,590</b>	<b>\$20,472,796</b>	<b>\$20,003,589</b>	<b>\$22,088,302</b>	<b>\$1,615,506</b>	<b>7.9%</b>

## Funding Sources (Where the Money Comes From)

Lease/Bond Proceeds	\$0	\$0	\$0	\$0	\$0	
Capital Fund Balance	\$0	\$0	\$0	\$40,359	\$40,359	
Intragov. Revenues (G&A Fees)	\$4,790,201	\$5,752,920	\$5,752,920	\$5,052,253	(\$700,667)	(12.2%)
Grant Revenue	\$0	\$0	\$0	\$0	\$0	
Interest Revenue	\$12,139	\$122,456	\$122,456	\$122,456	\$0	0.0%
Other Local Revenues	\$1,822,675	\$1,315,760	\$1,324,243	\$1,306,449	(\$9,311)	(0.7%)
Operating Transfers	\$3,296,066	\$5,892,715	\$5,789,140	\$7,727,325	\$1,834,610	31.1%
Use of Fund Balance	\$719,930	\$175,176	\$175,176	\$191,182	\$16,006	9.1%
Less: Amt. Added to Fund Bal.	\$0	\$0	\$0	\$0	\$0	
<b>Dedicated Sources</b>	<b>\$10,641,011</b>	<b>\$13,259,027</b>	<b>\$13,163,935</b>	<b>\$14,440,024</b>	<b>\$1,180,997</b>	<b>8.9%</b>
General Sources	\$7,627,579	\$7,213,769	\$6,839,654	\$7,648,278	\$434,509	6.0%
<b>Total Funding Sources</b>	<b>\$18,268,590</b>	<b>\$20,472,796</b>	<b>\$20,003,589</b>	<b>\$22,088,302</b>	<b>\$1,615,506</b>	<b>7.9%</b>

# City Council

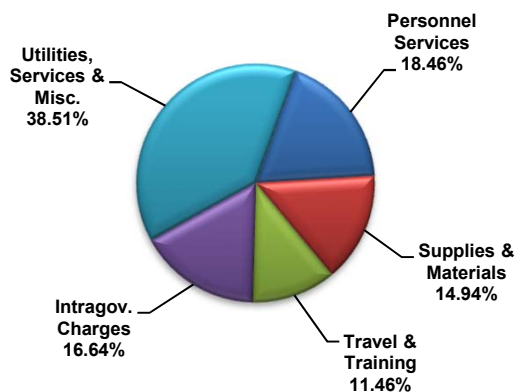
(General Fund)



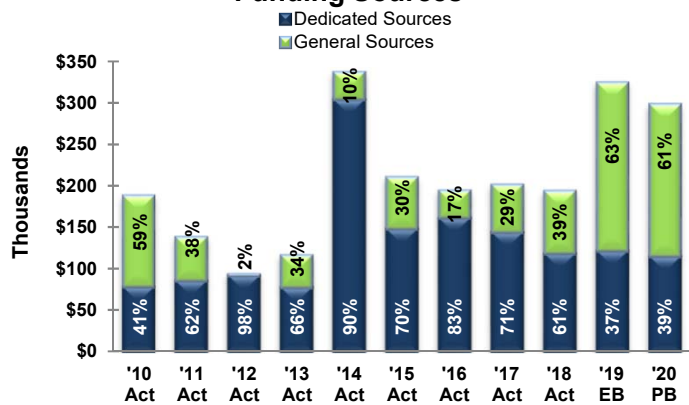
*City of Columbia*  
*Columbia, Missouri*

## City Council - Summary

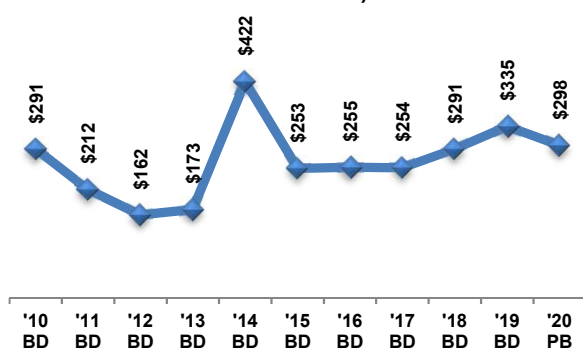
### FY 2020 Total Expenditures By Category



### Funding Sources



### Budgeted Expenditure History (in Thousands)



### Permanent Positions

There are no personnel assigned to this department

## Appropriations (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$54,051	\$53,966	\$53,683	\$54,935	\$969	1.8%
Supplies & Materials	\$14,342	\$40,349	\$37,257	\$44,459	\$4,110	10.2%
Travel & Training	\$29,175	\$37,830	\$37,830	\$34,120	(\$3,710)	(9.8%)
Intragov. Charges	\$44,674	\$47,697	\$47,697	\$49,524	\$1,827	3.8%
Utilities, Services & Misc.	\$51,434	\$155,399	\$147,077	\$114,623	(\$40,776)	(26.2%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$193,676</b>	<b>\$335,241</b>	<b>\$323,544</b>	<b>\$297,661</b>	<b>(\$37,580)</b>	<b>(11.2%)</b>
Operating Expenses	\$193,676	\$335,241	\$323,544	\$297,661	(\$37,580)	(11.2%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$193,676</b>	<b>\$335,241</b>	<b>\$323,544</b>	<b>\$297,661</b>	<b>(\$37,580)</b>	<b>(11.2%)</b>

## Funding Sources (Where the Money Comes From)

Transfers	\$3,300	\$29,650	\$4,650	\$21,800	(\$7,850)	(26.5%)
Grant Revenue	\$0	\$0	\$0	\$0	\$0	
Other Local Revenues	\$100	\$0	\$0	\$0	\$0	
Intragov. Revenues (G&A Fees)	\$114,591	\$116,652	\$116,652	\$92,874	(\$23,778)	(20.4%)
<b>Dedicated Sources</b>	<b>\$117,991</b>	<b>\$146,302</b>	<b>\$121,302</b>	<b>\$114,674</b>	<b>(\$31,628)</b>	<b>(21.6%)</b>
General Sources	\$75,685	\$188,939	\$202,242	\$182,987	(\$5,952)	(3.2%)
<b>Total Funding Sources</b>	<b>\$193,676</b>	<b>\$335,241</b>	<b>\$323,544</b>	<b>\$297,661</b>	<b>(\$37,580)</b>	<b>(11.2%)</b>

### Department Summary

#### Description

The Mayor and City Council act as the legislative and policy making body for the City of Columbia. Operating under a home rule charter, the Council uses various voluntary citizen boards, commissions, and task forces as well as public hearings in the development of City policy matters. According to the City Charter, the City Council is responsible for the appointment of the City Manager, City Clerk, and Municipal Judge.

#### Department Objectives

**Strategic Priority: Operational Excellence:** Set policy to meet the City's strategic priorities and objectives.

#### Highlights/Significant Changes

- There over 40 Council appointed boards, commissions, committees and task forces. Beginning in FY 2018, the budgets for all of these groups had started to be moved to the City Council budget, and this process is continuing which could result in budget changes.
- Personnel services reflects an increase of \$969. This includes a 4% increase to Council stipends per Resolution R35-17 which will be effective May 1, 2020.
- The Utilities, Services, and Miscellaneous category reflects a decrease of \$40,776 as the FY 2019 budget included a one time appropriation of \$50,000 for the mayor's task force for the bicentennial and this is not included in the FY 2020 budget.

### Authorized Personnel

Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
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There are no personnel assigned to this budget; however, there are voter approved stipends for the 7 voter elected council members - 1 at-large (Mayor) and 6 respectively representing the six wards.

- Council stipends are scheduled to increase in FY 2020

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### Budget Detail by Division

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
<b>City Council:</b>						
Personnel Services	\$54,051	\$53,966	\$53,683	\$54,935	\$969	1.8%
Supplies and Materials	\$4,640	\$17,592	\$14,500	\$17,592	\$0	0.0%
Travel and Training	\$22,186	\$20,250	\$20,250	\$20,250	\$0	0.0%
Intragovernmental Charges	\$44,674	\$47,697	\$47,697	\$49,524	\$1,827	3.8%
Utilities, Services, & Misc.	\$36,700	\$50,786	\$42,464	\$51,310	\$524	1.0%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$162,251</b>	<b>\$190,291</b>	<b>\$178,594</b>	<b>\$193,611</b>	<b>\$3,320</b>	<b>1.7%</b>
<b>Boards and Commissions:</b>						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Supplies and Materials	\$9,702	\$22,757	\$22,757	\$26,867	\$4,110	18.1%
Travel and Training	\$6,989	\$17,580	\$17,580	\$13,870	(\$3,710)	(21.1%)
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$14,734	\$104,613	\$104,613	\$63,313	(\$41,300)	(39.5%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$31,425</b>	<b>\$144,950</b>	<b>\$144,950</b>	<b>\$104,050</b>	<b>(\$40,900)</b>	<b>(28.2%)</b>
<b>Department Totals</b>						
Personnel Services	\$54,051	\$53,966	\$53,683	\$54,935	\$969	1.8%
Supplies and Materials	\$14,342	\$40,349	\$37,257	\$44,459	\$4,110	10.2%
Travel and Training	\$29,175	\$37,830	\$37,830	\$34,120	(\$3,710)	(9.8%)
Intragovernmental Charges	\$44,674	\$47,697	\$47,697	\$49,524	\$1,827	3.8%
Utilities, Services, & Misc.	\$51,434	\$155,399	\$147,077	\$114,623	(\$40,776)	(26.2%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$193,676</b>	<b>\$335,241</b>	<b>\$323,544</b>	<b>\$297,661</b>	<b>(\$37,580)</b>	<b>(11.2%)</b>



# City Council

## Established Boards and Commissions

Liaison Department Board/Commission Name	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
<b>City Council:</b>						
1. Commissions - General [B11253]	\$0	\$0	\$0	\$9,000	\$9,000	
<b>City Manager:</b>						
2. City of Columbia New Century Fund Inc.	\$0	\$0	\$0	\$0	\$0	
3. Downtown Columbia Leadership Council	\$0	\$0	\$0	\$0	\$0	
4. Tax Increment Financing Commission	\$0	\$0	\$0	\$0	\$0	
5. Youth Advisory Council	\$0	\$0	\$0	\$0	\$0	
<b>Community Development:</b>						
6. Bicycle/Pedestrian Commission	\$0	\$0	\$0	\$0	\$0	
7. Board of Adjustment [B11210]	\$3,705	\$10,600	\$10,600	\$10,600	\$0	0.0%
8. Building Construction Codes Commission	\$1,805	\$9,600	\$9,600	\$9,600	\$0	0.0%
9. Columbia Community Development Commission	\$0	\$0	\$0	\$0	\$0	
10. Community Land Trust Organization Board	\$0	\$0	\$0	\$0	\$0	
11. Community Tree Task Force	\$0	\$0	\$0	\$0	\$0	
12. Historic Preservation [B11270]	\$471	\$10,000	\$10,000	\$10,000	\$0	0.0%
13. Parking & Traffic Management Task Force	\$0	\$0	\$0	\$0	\$0	
14. Planning and Zoning [B11240]	\$13,654	\$23,300	\$23,300	\$24,900	\$1,600	6.9%
<b>Community Relations:</b>						
15. Columbia Vision Commission [B11295]	\$0	\$0	\$0	\$0	\$0	
<b>Convention &amp; Visitors Bureau:</b>						
16. Convention & Visitors Advisory Board [B11295]	\$1,480	\$2,000	\$2,000	\$2,000	\$0	0.0%
17. Mayor's Task Force on Bicentennial Cel. Pl.		\$50,000	\$50,000			
<b>Cultural Affairs:</b>						
18. Commission on Cultural Affairs	\$0	\$0	\$0	\$0	\$0	
19. Mayor's Task Force On The U.S.S. Columbia	\$0	\$0	\$0	\$0	\$0	
20. Standing Comm. on Public Art	\$0	\$0	\$0	\$0	\$0	
<b>Economic Development:</b>						
21. Airport Advisory Board [B11220]	\$8	\$0	\$0	\$0	\$0	
<b>Finance:</b>						
22. Finance Advisory and Audit Committee	\$0	\$0	\$0	\$0	\$0	
23. Firefighters' Retirement Board	\$0	\$0	\$0	\$0	\$0	
24. Liquor License Review Board	\$0	\$0	\$0	\$0	\$0	
25. Police Retirement Board	\$0	\$0	\$0	\$0	\$0	
<b>Human Resources:</b>						
26. Personnel Advisory Board	\$0	\$0	\$0	\$0	\$0	
<b>Law:</b>						
27. Citizens Police Review Board [B11292]	\$2,701	\$22,500	\$22,500	\$22,500	\$0	0.0%
28. Commission on Human Rights [B11296]	\$2,658	\$6,000	\$6,000	\$4,500	(\$1,500)	(25.0%)
29. Disabilities [B11280]	\$0	\$1,300	\$1,300	\$1,300	\$0	0.0%

\* Beginning in FY 2017, funding has been moved to the Cultural Affairs operating budget.

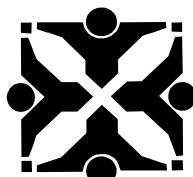
<b>Established Boards and Commissions</b>
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	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
<b>Liaison Department</b>						
<b>Parks &amp; Recreation:</b>						
30. Mayor's Council on Phys. Fitness [B11290]	\$3,053	\$6,000	\$6,000	\$6,000	\$0	0.0%
31. Parks and Recreation Commission [B11260]	\$1,890	\$2,500	\$2,500	\$2,500	\$0	0.0%
 <b>Public Health &amp; Human Services:</b>						
32. Board of Health	\$0	\$0	\$0	\$0	\$0	
33. Human Services Comm.	\$0	\$0	\$0	\$0	\$0	
34. Substance Abuse Advisory Commission	\$0	\$0	\$0	\$0	\$0	
 <b>Public Works:</b>						
35. Public Transit Advisory Commission	\$0	\$0	\$0	\$0	\$0	
36. Rock Quarry Scenic Roadway Stakeholder	\$0	\$0	\$0	\$0	\$0	
 <b>Utilities:</b>						
37. Drink Water Planning Work Group	\$0	\$0	\$0	\$0	\$0	
38. Environment and Energy Commission	\$0	\$0	\$0	\$0	\$0	
39. Integrated Water Resource Planning Comm.	\$0	\$0	\$0	\$0	\$0	
40. Railroad Advisory Board	\$0	\$200	\$200	\$200	\$0	0.0%
41. Source Water Protection Plan Task Force	\$0	\$0	\$0	\$0	\$0	
42. Water and Light Advisory Board	\$0	\$950	\$950	\$950	\$0	0.0%
 <b>Total</b>	<b>\$31,425</b>	<b>\$144,950</b>	<b>\$144,950</b>	<b>\$104,050</b>	<b>\$9,100</b>	<b>(28.2%)</b>

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# City Clerk and Elections

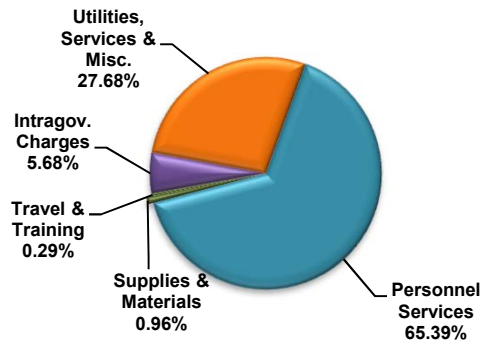
(General Fund)



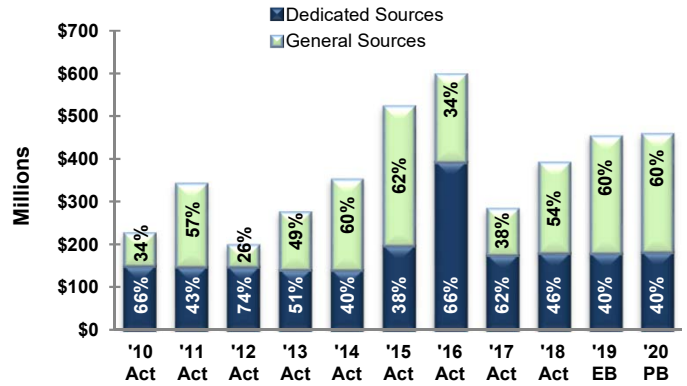
*City of Columbia*  
*Columbia, Missouri*

## City Clerk - Summary

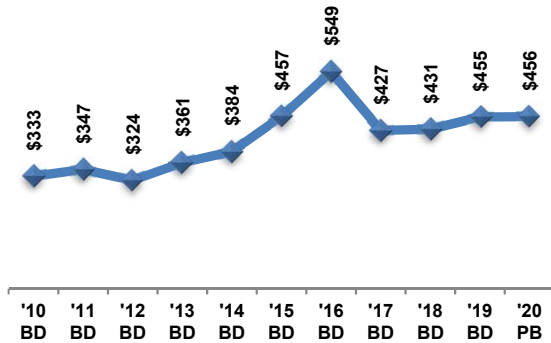
### FY 2020 Total Expenditures By Category



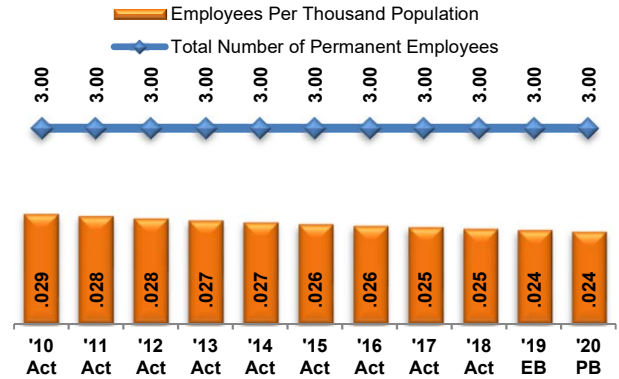
### Funding Sources



### Budgeted Expenditure History (in Thousands)



### Permanent Positions



## Appropriations (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$265,219	\$291,705	\$289,063	\$298,205	\$6,500	2.2%
Supplies & Materials	\$685	\$4,379	\$3,000	\$4,379	\$0	0.0%
Travel & Training	\$470	\$1,319	\$1,200	\$1,319	\$0	0.0%
Intragov. Charges	\$26,760	\$31,050	\$31,050	\$25,887	(\$5,163)	(16.6%)
Utilities, Services & Misc.	\$96,875	\$126,600	\$126,598	\$126,238	(\$362)	(0.3%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$390,009</b>	<b>\$455,053</b>	<b>\$450,911</b>	<b>\$456,028</b>	<b>\$975</b>	<b>0.2%</b>
Operating Expenses	\$390,009	\$455,053	\$450,911	\$456,028	\$975	0.2%
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$390,009</b>	<b>\$455,053</b>	<b>\$450,911</b>	<b>\$456,028</b>	<b>\$975</b>	<b>0.2%</b>

## Funding Sources (Where the Money Comes From)

Other Local Revenues	\$106	\$0	\$102	\$0	\$0	
Intragov. Revenues (G&A Fees)	\$178,627	\$178,443	\$178,443	\$181,181	\$2,738	1.5%
Operating Transfers	\$0	\$0	\$0	\$0	\$0	
Dedicated Sources	<b>\$178,733</b>	<b>\$178,443</b>	<b>\$178,545</b>	<b>\$181,181</b>	<b>\$2,738</b>	<b>1.5%</b>
General Sources	\$211,276	\$276,610	\$272,366	\$274,847	(\$1,763)	(0.6%)
<b>Total Funding Sources</b>	<b>\$390,009</b>	<b>\$455,053</b>	<b>\$450,911</b>	<b>\$456,028</b>	<b>\$975</b>	<b>0.2%</b>

### Department Summary

#### Description

The City Clerk's office serves as the depository for all official records of the City, and the Clerk certifies City records for the courts, City departments, and citizens. The Clerk's office serves as a center for citizen inquiry, proclamation preparation and signing, and personal appearance requests. The Clerk maintains membership rosters for all boards and commissions.

#### Department Objectives

- **Strategic Priority: Operational Excellence:** Maintain city council documents and respond to requests for records and services in a fair, expedient, and efficient manner.

#### Highlights/Significant Changes

- Personnel costs increased \$6,500 which includes the following pay package for FY 2020: classifications have been moved to new pay bands as recommended by our consultants which may have resulted in a move to minimum adjustment for some employees. There is funding included for an incremental move toward the midpoint for employees that have been in their classification for 3, 4 or 5 years. In order to help address compression issues, a time in class adjustment has been included which is equal to 0.5% for each year employees have been in their classification more than five years. A 0.5% across the board increase has been included for all employees who are below the maximum rate for their pay band (which has been increased by the across the board increase). Supervisor adjustments have been implemented in order to ensure supervisors make 1% above the highest hourly rate of employees they supervise. The total pay package cost for this department is \$8,831.
- Intragovernmental Charges decreased \$5,163 due to the department no longer being charged for use of the contact center.

### Authorized Personnel

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
City Clerk - General	3.00	3.00	3.00	3.00	
City Clerk - Elections	0.00	0.00	0.00	0.00	
<b>Total Personnel</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	
Permanent Full-Time	3.00	3.00	3.00	3.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	

## City Clerk

### Budget Detail by Division

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
<b>General:</b>						
Personnel Services	\$265,219	\$291,705	\$289,063	\$298,205	\$6,500	2.2%
Supplies and Materials	\$685	\$4,379	\$3,000	\$4,379	\$0	0.0%
Travel and Training	\$470	\$1,319	\$1,200	\$1,319	\$0	0.0%
Intragovernmental Charges	\$26,760	\$31,050	\$31,050	\$25,887	(\$5,163)	(16.6%)
Utilities, Services, & Misc.	\$3,510	\$7,940	\$7,938	\$7,578	(\$362)	(4.6%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$296,644</b>	<b>\$336,393</b>	<b>\$332,251</b>	<b>\$337,368</b>	<b>\$975</b>	<b>0.3%</b>
<b>Elections:</b>						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Supplies and Materials	\$0	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services & Misc.	\$93,365	\$118,660	\$118,660	\$118,660	\$0	0.0%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$93,365</b>	<b>\$118,660</b>	<b>\$118,660</b>	<b>\$118,660</b>	<b>\$0</b>	<b>0.0%</b>
<b>Department Totals</b>						
Personnel Services	\$265,219	\$291,705	\$289,063	\$298,205	\$6,500	2.2%
Supplies and Materials	\$685	\$4,379	\$3,000	\$4,379	\$0	0.0%
Travel and Training	\$470	\$1,319	\$1,200	\$1,319	\$0	0.0%
Intragovernmental Charges	\$26,760	\$31,050	\$31,050	\$25,887	(\$5,163)	(16.6%)
Utilities, Services & Misc.	\$96,875	\$126,600	\$126,598	\$126,238	(\$362)	(0.3%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$390,009</b>	<b>\$455,053</b>	<b>\$450,911</b>	<b>\$456,028</b>	<b>\$975</b>	<b>0.2%</b>

### Authorized Personnel By Division

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
<b>General</b>					
8804 - Deputy City Clerk	1.00	1.00	1.00	1.00	
8803 - City Clerk	1.00	1.00	1.00	1.00	
1006 - Sr Administrative Supp Asst.	1.00	1.00	1.00	1.00	
<b>Total Personnel</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	
Permanent Full-Time	3.00	3.00	3.00	3.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	

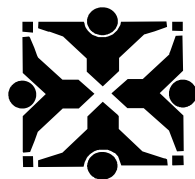
### Elections

There are no personnel assigned to the Elections division.



# City Manager

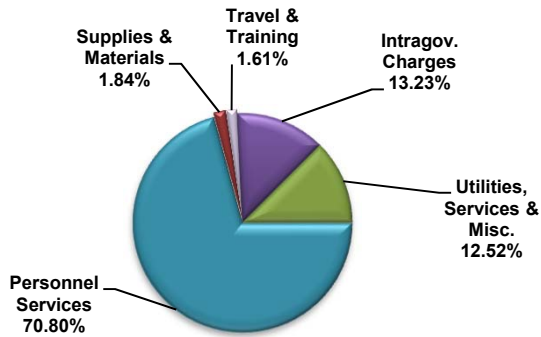
(General Fund)



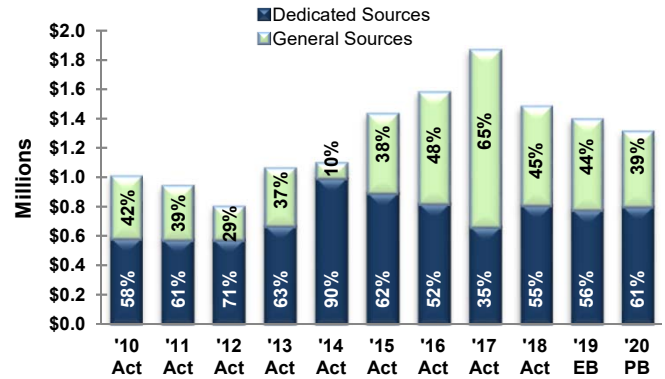
*City of Columbia*  
*Columbia, Missouri*

## City Manager

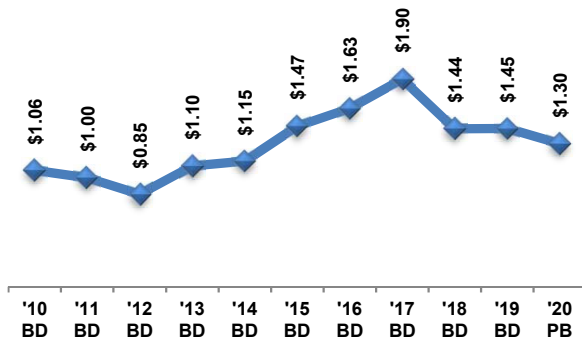
### FY 2020 Total Expenditures By Category



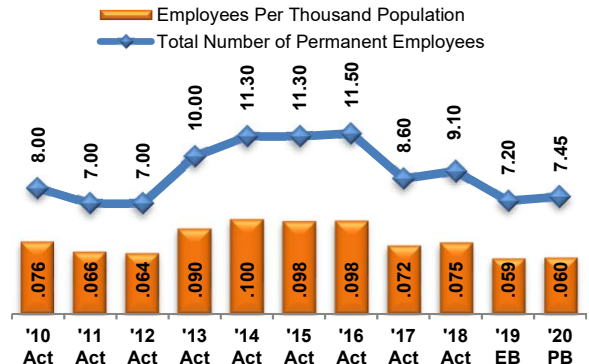
### Funding Sources



### Budgeted Expenditure History (in Millions)



### Permanent Positions



### Appropriations (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$984,632	\$1,077,759	\$1,023,163	\$923,890	(\$153,869)	(14.3%)
Supplies & Materials	\$24,480	\$23,699	\$20,225	\$23,950	\$251	1.1%
Travel & Training	\$61,874	\$3,050	\$3,050	\$21,050	\$18,000	590.2%
Intragov. Charges	\$230,371	\$180,772	\$180,772	\$172,639	(\$8,133)	(4.5%)
Utilities, Services & Misc.	\$174,858	\$160,544	\$160,769	\$163,407	\$2,863	1.8%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$1,476,215</b>	<b>\$1,445,824</b>	<b>\$1,387,979</b>	<b>\$1,304,936</b>	<b>(\$140,888)</b>	<b>(9.7%)</b>
Operating Expenses	\$1,476,215	\$1,445,824	\$1,387,979	\$1,304,936	(\$140,888)	(9.7%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$1,476,215</b>	<b>\$1,445,824</b>	<b>\$1,387,979</b>	<b>\$1,304,936</b>	<b>(\$140,888)</b>	<b>(9.7%)</b>

### Funding Sources (Where the Money Comes From)

Transfers *	\$61,205	\$62,766	\$31,383	\$0	(\$62,766)	(100.0%)
Other Local Revenues	\$31,749	\$58,006	\$53,232	\$37,420	(\$20,586)	(35.5%)
Intragov. Revenues (G&A Fees)	\$711,621	\$687,786	\$687,786	\$758,726	\$70,940	10.3%
<b>Dedicated Sources</b>	<b>\$804,575</b>	<b>\$808,558</b>	<b>\$772,401</b>	<b>\$796,146</b>	<b>(\$12,412)</b>	<b>(1.5%)</b>
General Sources	\$671,640	\$637,266	\$615,578	\$508,790	(\$128,476)	(20.2%)
<b>Total Funding Sources</b>	<b>\$1,476,215</b>	<b>\$1,445,824</b>	<b>\$1,387,979</b>	<b>\$1,304,936</b>	<b>(\$140,888)</b>	<b>(9.7%)</b>

\* Transfers from Convention and Visitors Bureau to fund Event Services Specialist. There were discontinued during FY 2019 due to the transfer of the position to the Convention and Visitors Bureau budget.

## Department Summary

### Description

The City Manager's Office is responsible for the general administration of the City of Columbia, an annual statement of City programs and priorities, preparation of the annual budget, 5-year capital improvements plan, preparation of Council agendas and special staff reports, and program coordination and development. The City Manager is directly responsible to the City Council for the proper administration of all the City affairs as well as implementation of policies and programs adopted by the Council. The City Manager attends all Council meetings and Council work sessions. The City Manager appoints all officers and employees of the City except for the City Clerk and Municipal Judge. The City Counselor's appointment is subject to City Council approval. Appointment of subordinates is generally delegated to the appropriate Department Director.

### Department Objectives

- Update the City Wide Strategic Plan utilizing consistent, measurable execution of strategic plan goals; and ensure alignment of departmental strategic plans with the city wide plan.
- Improve customer knowledge and internal processes to increase citizen agreement that it was easy to reach the right person the last time they contacted the city to 62% by the end of 2020.
- Execute performance measurement and improvement initiatives that will assist the city with an award-level Missouri Quality Award (MQA) application.
- Elevate citizen engagement to increase citizen agreement that the city is a trusted source of information about programs and services to 64% by the end of 2020.
- The City Manager's Department is the liaison department for the following Boards and Commissions: City of Columbia New Century Fund Incorporated Board, Downtown Columbia Leadership Council, Tax Increment Financing Commission, Youth Advisory Council.

### Highlights/Significant Changes

- As the City Council requested, the City Manager's Office remains committed to achieving the Missouri Quality Award, official state recognition for excellence in local government.
- The City Manager's office will assist with the implementation of the Climate Action and Adaptation Plan (CAAP), led by the Office of Sustainability. Expected implementation activities include: preparation of annual CAAP progress report, formation of internal climate action group, and developing a process for requiring mitigation, adaptation and climate-equity impact assessments for all new policies and projects that meet threshold criteria (such as cost burden, vulnerability or increase to net emissions).
- Personnel services reflects a decrease of \$153,869 due to the elimination of a Deputy City Manager position and movement of an Event Services Specialist to Convention and Visitors during FY 2019 with the full budgetary impact reflected in FY 2020. In addition, there was a 0.7% decrease in LAGERS pension plan rate, a 0.25 FTE reallocation of the Deputy City Manager from Community Relations, and an increase of \$3,831 for pay plan changes.
- Travel and Training increased \$18,000 due to FY 2019 including a transfer out of this category to help fund the city manager search. FY 2020 restored the amount to the original FY 2019 level.
- Intragovernmental charges decreased \$8,133 due to a reduction in Self Insurance charges allocated to departments in order to use down excess cash reserves and a reduction in Public Communications Fees due to a lower call volume in the contact center.
- Utilities, Services, and Miscellaneous reflects a \$2,863 increase. While FY 2019 included transfers to this category to fund the city manager search which are not included for FY 2020, there is an addition of \$36,000 in this category for FY 2020 to fund the supplier diversity program which was previously funded with general fund savings.

### Authorized Personnel

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
9998 - City Manager	1.00	1.00	1.00	1.00	
9950 - City Management Fellow	2.00	2.00	2.00	2.00	
9911 - Assistant to City Manager	1.00	1.00	1.00	1.00	
9905 - Deputy City Manager **	1.10	1.10	0.20	0.20	(0.00)
9901 - Assistant City Manager ***	0.50	0.50	0.50	0.75	0.25
9800 - Event Services Specialist ^	1.00	1.00	0.00	0.00	
4619 - Trust Administrator	1.00	1.00	1.00	1.00	
4610 - Internal Auditor	1.00	1.00	1.00	1.00	
1006 - Sr Admin Supp Asst.	0.50	0.50	0.50	0.50	
<b>Total Personnel</b>	<b>9.10</b>	<b>9.10</b>	<b>7.20</b>	<b>7.45</b>	<b>0.25</b>
Permanent Full-Time	9.10	9.10	7.20	7.45	0.25
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>9.10</b>	<b>9.10</b>	<b>7.20</b>	<b>7.45</b>	<b>0.25</b>

\*\* During FY 2019, 0.90 FTE Deputy City Manager position was eliminated

^ During FY 2019, an Event Services Specialist position was transferred to Convention and Visitors Bureau and changed to a Tourism Services Specialist.

\*\*\* For FY 2020, 0.25 Assistant City Manager was reallocated from Community Relations

**Budget Detail by Division**

	<b>Actual FY 2018</b>	<b>Adj. Budget FY 2019</b>	<b>Estimated FY 2019</b>	<b>Proposed FY 2020</b>	<b>\$ Change 20/19B</b>	<b>% Change 20/19B</b>
<b>Administration:</b>						
Personnel Services	\$961,017	\$1,044,302	\$997,692	\$890,433	(\$153,869)	(14.7%)
Supplies and Materials	\$24,455	\$23,699	\$19,975	\$23,700	\$1	0.0%
Travel and Training	\$61,874	\$3,050	\$3,050	\$21,050	\$18,000	590.2%
Intragovernmental Charges	\$230,371	\$180,772	\$180,772	\$172,639	(\$8,133)	(4.5%)
Utilities, Services, & Misc.	\$122,567	\$119,779	\$120,004	\$122,642	\$2,863	2.4%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$1,400,284</b>	<b>\$1,371,602</b>	<b>\$1,321,493</b>	<b>\$1,230,464</b>	<b>(\$141,138)</b>	<b>(10.3%)</b>
<b>Leadership for Performance Excellence:</b>						
Personnel Services	\$23,615	\$33,457	\$25,471	\$33,457	\$0	0.0%
Supplies and Materials	\$25	\$0	\$250	\$250	\$250	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$52,291	\$40,765	\$40,765	\$40,765	\$0	0.0%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$75,931</b>	<b>\$74,222</b>	<b>\$66,486</b>	<b>\$74,472</b>	<b>\$250</b>	<b>0.3%</b>
<b>Total Department</b>						
Personnel Services	\$984,632	\$1,077,759	\$1,023,163	\$923,890	(\$153,869)	(14.3%)
Supplies and Materials	\$24,480	\$23,699	\$20,225	\$23,950	\$251	1.1%
Travel and Training	\$61,874	\$3,050	\$3,050	\$21,050	\$18,000	590.2%
Intragovernmental Charges	\$230,371	\$180,772	\$180,772	\$172,639	(\$8,133)	(4.5%)
Utilities, Services, & Misc.	\$174,858	\$160,544	\$160,769	\$163,407	\$2,863	1.8%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$1,476,215</b>	<b>\$1,445,824</b>	<b>\$1,387,979</b>	<b>\$1,304,936</b>	<b>(\$140,888)</b>	<b>(9.7%)</b>

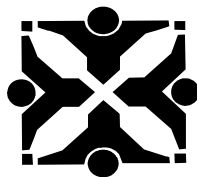
## City Manager Fees/Charges/Fines

			FY 2019	FY 2020
	Chapter/ Section	Date Last Changed	Fee	Fee
<b>Special Events permit</b>				
Application processing fee	24-73(c)	01-06-14	\$100	\$100

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# Finance Department

## (General Fund)

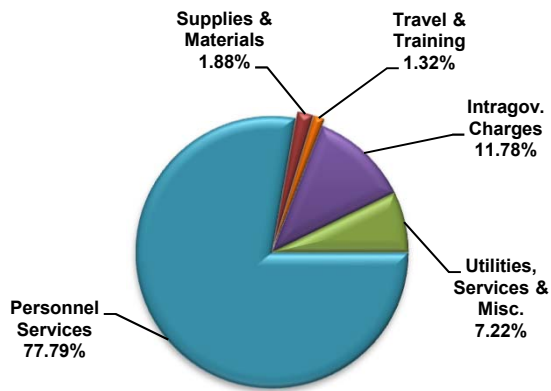


*City of Columbia*  
*Columbia, Missouri*

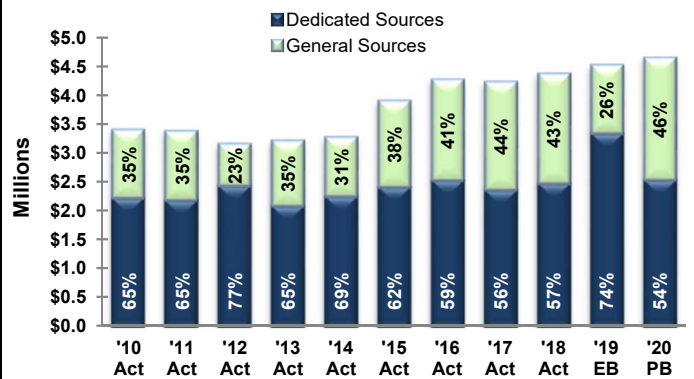


## Finance - Summary

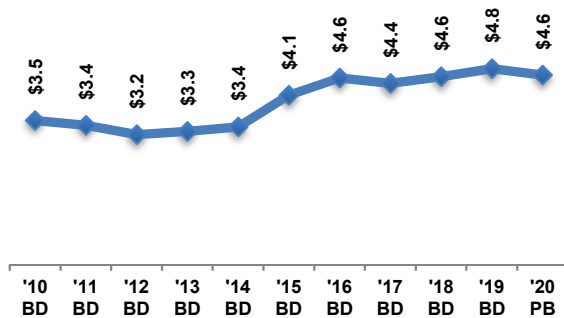
**FY 2020 Total Expenditures By Category**



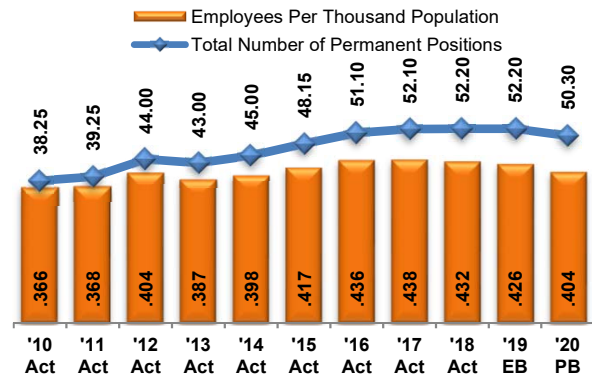
**Funding Sources**



**Budgeted Expenditure History (in Millions)**



**Permanent Positions**



### Appropriations (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$3,368,130	\$3,693,213	\$3,434,310	\$3,604,221	(\$88,992)	(2.4%)
Supplies & Materials	\$82,638	\$93,958	\$93,795	\$87,319	(\$6,639)	(7.1%)
Travel & Training	\$15,186	\$31,087	\$25,952	\$61,259	\$30,172	97.1%
Intragov. Charges	\$557,779	\$582,100	\$582,100	\$545,796	(\$36,304)	(6.2%)
Utilities, Services & Misc.	\$332,137	\$387,529	\$367,155	\$334,573	(\$52,956)	(13.7%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$4,355,870</b>	<b>\$4,787,887</b>	<b>\$4,503,312</b>	<b>\$4,633,168</b>	<b>(\$154,719)</b>	<b>(3.2%)</b>
Operating Expenses	\$4,355,870	\$4,787,887	\$4,503,312	\$4,633,168	(\$154,719)	(3.2%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$4,355,870</b>	<b>\$4,787,887</b>	<b>\$4,503,312</b>	<b>\$4,633,168</b>	<b>(\$154,719)</b>	<b>(3.2%)</b>

### Funding Sources (Where the Money Comes From)

Transfers	\$0	\$47,192	\$0	\$0	(\$47,192)	(100.0%)
Other Local Revenues	(\$124)	\$260	\$2,100	\$260	\$0	0.0%
Intragov. Revenues (G&A Fees)	\$2,461,304	\$3,320,549	\$3,320,549	\$2,522,827	(\$797,722)	(24.0%)
<b>Dedicated Sources</b>	<b>\$2,461,180</b>	<b>\$3,368,001</b>	<b>\$3,322,649</b>	<b>\$2,523,087</b>	<b>(\$844,914)</b>	<b>(25.1%)</b>
General Sources	\$1,894,690	\$1,419,886	\$1,180,663	\$2,110,081	\$690,195	48.6%
<b>Total Funding Sources</b>	<b>\$4,355,870</b>	<b>\$4,787,887</b>	<b>\$4,503,312</b>	<b>\$4,633,168</b>	<b>(\$154,719)</b>	<b>(3.2%)</b>

## Department Summary

### Description

The Finance Department is responsible for the administration, direction, and coordination of all financial services of the City involving financial planning, budgeting, treasury management, pooled cash investments, purchasing, accounting, payroll, business licensing, risk management, and administering Police and Fire pension funds. With the exception of Self Insurance, which is an internal service fund and is located in the Supporting Activities section of this document, all Finance Divisions are budgeted and accounted for in the General Fund.

### Department Objectives

**Strategic Priority: Operational Excellence:** The Finance Department will provide the support necessary to allow the City to conduct business in an efficient and effective manner. This includes performing the day-to-day processing activities, providing accurate and timely management information, external financial reports that adhere to professional standards, and managing the city's capital needs through investing and borrowing activities. In addition, the Finance Department is responsible for ensuring the City adheres to all federal, state and local requirements that relate to accounting, budgeting, purchasing, business license, treasury management including investments, and other related activities.

Finance Department is the department liaison for the following Boards and Commissions: Finance Advisory and Audit Committee, Firefighter's Retirement Board, Liquor License Review Board, and Police Retirement Board.

### Highlights/Significant Changes

- Personnel Services reflects a decrease of \$88,992. Budget cuts of \$144,737 which include the elimination of two positions (Pension Administrator and Accounting Supervisor) were taken to offset pay package costs of \$54,085.
- Travel and Training reflects an increase of \$30,172 to fund training necessary to maintain continuing education hours for employees with certifications and software training. These were previously paid for with general fund savings.
- Intragovernmental Charges reflects a decrease of \$36,304 due to a lower amount allocated to departments for self insurance charges in order to use down excess reserves and for lower Public Communications fees due to lower call volume handled by the contact center.
- Utilities, Services, and Miscellaneous reflects a decrease of \$52,956 due to one-time funding in FY 2019 of \$47,192 from the COFERS project to pay for non-capital related costs.
- **Administration:** The previously authorized Pension Administrator position is being eliminated with the position responsibilities assigned to the Assistant Finance Director.
- **Accounting:** In the third year since implementation of financials in Munis, and utility billing in Advanced Utilities, fine tuning of processes continues. The EnerGov suite of software for Business License and Community Development was implemented at the beginning of FY 2019. Tyler Transparency was also implemented in late 2018. Several new Governmental Accounting Standards Board pronouncements are on the horizon for implementation in FY 2020 and beyond.

### Highlights/Significant Changes (continued)

- **Purchasing:** The Purchasing Division processed 141 formal bids (RFQ or RFP) in FY 2018 (\$15,000.00 and over), and processed 3,207 purchase orders totaling \$85,199,538.73 in FY 2018. Purchasing administers in-the-field contract compliance, prevailing wage payrolls, DBE program, sole source approvals, addendums, change orders, renewals, cancellations, staff training, procurement card program (P-Card), and open record requests. There are more than 600 contracts (318 ongoing, multi-year product and service contracts) for various types of services, products and construction on a yearly basis. The Purchasing Division administers the P-Card program for the City which had a total spend of \$5,263,525.68 with 23,385 transactions monitored in FY 2018. The Purchasing Division also administers the sale of surplus property. In FY 2018, the City sold approximately 149 individual surplus items through GovDeals and collected \$77,091.19 through surplus property revenue.
- **Business License:** The Business License Division is heavily engaged in the utilization of the new EnerGov licensing software application which went into production on October 1, 2018. There were 5,505 business licenses renewed and 723 new business licenses issued during license year 2019. The number of renewed business licenses increased 5% while there was a slight increase in the number of new business licenses issued. In addition, 614 annual and temporary liquor licenses were issued, as well as 193 armed/unarmed guard licenses, 73 taxi/limousine driver and vehicle permits, and numerous animal licenses, solicitors permits and temporary business licenses. The City Council passed a bill that went into effect July 1, 2019 requiring tobacco retailers to obtain a tobacco retailer license. It is anticipated that a process to grant medical marijuana facilities licenses will be adopted by City Council in 2019. Staff will continue to review pertinent sections of the City Code of Ordinances to identify areas of improvement in an effort to provide the highest level of customer service.
- **Treasury Management:** The now fully staffed Treasury Management Division will work intensely in FY 2019 and FY 2020 to understand and evaluate the various new and existing billing and payment software utilized throughout the City as well as the procedures that it takes to run these software systems. The division is working to seamlessly incorporate new payment technology and methods that allow for more diverse and accessible payment options. In FY 2019, the City has added various "pay" options including Google Pay, Apple Pay, Samsung Pay and My Utility Bill. Payment options in progress of being repaired or added are Munis CSS, adding the various "pay" options online to My Utility Bill, Parking Garage gate arms and pin-enabled drive through readers. We look to partner with Utility Customer Service to take a more proactive approach to marketing automatic draft, My Utility Bill, and electronic payment options to our customer base.

<b>Authorized Personnel</b>
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	<b>Actual FY 2018</b>	<b>Adj. Budget FY 2019</b>	<b>Estimated FY 2019</b>	<b>Proposed FY 2020</b>	<b>Position Changes</b>
Administration & Financial Planning	9.60	9.60	9.60	8.40	(1.20)
Accounting	22.00	22.00	22.00	21.00	(1.00)
Treasury Management	9.90	9.90	9.90	9.70	(0.20)
Purchasing	8.20	8.20	8.20	8.20	
Business License	2.50	2.50	2.50	3.00	0.50
<b>Total Personnel</b>	<b>52.20</b>	<b>52.20</b>	<b>52.20</b>	<b>50.30</b>	<b>(1.90)</b>
Permanent Full-Time	50.45	50.45	50.45	48.80	(1.65)
Permanent Part-Time	1.75	1.75	1.75	1.50	(0.25)
<b>Total Permanent</b>	<b>52.20</b>	<b>52.20</b>	<b>52.20</b>	<b>50.30</b>	<b>(1.90)</b>

## Finance

### Budget Detail by Divisions

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
<b>Administration:</b>						
Personnel Services	\$788,594	\$902,197	\$765,467	\$847,455	(\$54,742)	(6.1%)
Supplies and Materials	\$26,549	\$17,752	\$28,893	\$17,752	\$0	0.0%
Travel and Training	\$7,868	\$11,675	\$5,100	\$25,100	\$13,425	115.0%
Intragovernmental Charges	\$551,841	\$576,854	\$576,854	\$541,797	(\$35,057)	(6.1%)
Utilities, Services, & Misc.	\$203,742	\$244,161	\$210,335	\$195,841	(\$48,320)	(19.8%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$1,578,594</b>	<b>\$1,752,639</b>	<b>\$1,586,649</b>	<b>\$1,627,945</b>	<b>(\$124,694)</b>	<b>(7.1%)</b>
<b>Accounting:</b>						
Personnel Services	\$1,517,932	\$1,536,104	\$1,483,050	\$1,467,636	(\$68,468)	(4.5%)
Supplies and Materials	\$29,566	\$40,450	\$31,850	\$36,550	(\$3,900)	(9.6%)
Travel and Training	\$3,431	\$9,352	\$9,352	\$15,000	\$5,648	60.4%
Intragovernmental Charges	\$1,665	\$1,612	\$1,612	\$1,364	(\$248)	(15.4%)
Utilities, Services, & Misc.	\$23,599	\$24,605	\$35,422	\$21,178	(\$3,427)	(13.9%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$1,576,193</b>	<b>\$1,612,123</b>	<b>\$1,561,286</b>	<b>\$1,541,728</b>	<b>(\$70,395)</b>	<b>(4.4%)</b>
<b>Treasury Management:</b>						
Personnel Services	\$414,945	\$579,001	\$579,010	\$551,576	(\$27,425)	(4.7%)
Supplies and Materials	\$5,526	\$10,710	\$7,950	\$8,250	(\$2,460)	(23.0%)
Travel and Training	\$547	\$4,000	\$4,000	\$10,259	\$6,259	156.5%
Intragovernmental Charges	\$460	\$779	\$779	\$680	(\$99)	(12.7%)
Utilities, Services, & Misc.	\$50,769	\$51,349	\$52,611	\$50,421	(\$928)	(1.8%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$472,247</b>	<b>\$645,839</b>	<b>\$644,350</b>	<b>\$621,186</b>	<b>(\$24,653)</b>	<b>(3.8%)</b>
<b>Purchasing:</b>						
Personnel Services	\$500,309	\$530,240	\$464,874	\$532,977	\$2,737	0.5%
Supplies and Materials	\$8,479	\$7,317	\$6,328	\$7,317	\$0	0.0%
Travel and Training	\$1,530	\$4,250	\$4,250	\$8,000	\$3,750	88.2%
Intragovernmental Charges	\$3,355	\$2,397	\$2,397	\$1,493	(\$904)	(37.7%)
Utilities, Services, & Misc.	\$27,995	\$31,373	\$33,809	\$31,985	\$612	2.0%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$541,668</b>	<b>\$575,577</b>	<b>\$511,658</b>	<b>\$581,772</b>	<b>\$6,195</b>	<b>1.1%</b>
<b>Business License:</b>						
Personnel Services	\$146,350	\$145,671	\$141,909	\$204,577	\$58,906	40.4%
Supplies and Materials	\$12,518	\$17,729	\$18,774	\$17,450	(\$279)	(1.6%)
Travel and Training	\$1,810	\$1,810	\$3,250	\$2,900	\$1,090	60.2%
Intragovernmental Charges	\$458	\$458	\$458	\$462	\$4	0.9%
Utilities, Services, & Misc.	\$26,032	\$36,041	\$34,978	\$35,148	(\$893)	(2.5%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$187,168</b>	<b>\$201,709</b>	<b>\$199,369</b>	<b>\$260,537</b>	<b>\$58,828</b>	<b>29.2%</b>
<b>Department Totals:</b>						
Personnel Services	\$3,368,130	\$3,693,213	\$3,434,310	\$3,604,221	(\$88,992)	(2.4%)
Supplies and Materials	\$82,638	\$93,958	\$93,795	\$87,319	(\$6,639)	(7.1%)
Travel and Training	\$15,186	\$31,087	\$25,952	\$61,259	\$30,172	97.1%
Intragovernmental Charges	\$557,779	\$582,100	\$582,100	\$545,796	(\$36,304)	(6.2%)
Utilities, Services, & Misc.	\$332,137	\$387,529	\$367,155	\$334,573	(\$52,956)	(13.7%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$4,355,870</b>	<b>\$4,787,887</b>	<b>\$4,503,312</b>	<b>\$4,633,168</b>	<b>(\$154,719)</b>	<b>(3.2%)</b>

## Finance

### Authorized Personnel by Divisions

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
<b>Administration:</b>					
6800 - Director, Finance	1.00	1.00	1.00	1.00	
6750 - Asst. Director, Finance *	0.10	0.10	0.10	0.40	0.30
6606 - Budget Supervisor	1.00	1.00	1.00	1.00	
6605 - Budget Officer	1.00	1.00	1.00	1.00	
6604 - Budget Analyst	2.00	2.00	2.00	2.00	
6603 - Senior Budget Analyst	2.00	2.00	2.00	2.00	
6505 - Business Services Manager *	0.50	0.50	0.50	0.00	(0.50)
6500 - Pension Administrator *	1.00	1.00	1.00	0.00	(1.00)
1400 - Administrative Technician	1.00	1.00	1.00	1.00	
<b>Total Personnel</b>	<b>9.60</b>	<b>9.60</b>	<b>9.60</b>	<b>8.40</b>	<b>(1.20)</b>
Permanent Full-Time	9.60	9.60	9.60	8.40	(1.20)
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>9.60</b>	<b>9.60</b>	<b>9.60</b>	<b>8.40</b>	<b>(1.20)</b>
<b>Accounting:</b>					
6208 - Accountant I	1.00	1.00	1.00	1.00	
6207 - Accountant II	2.00	2.00	2.00	2.00	
6206 - Assistant Controller	1.00	1.00	1.00	1.00	
6205 - Controller	1.00	1.00	1.00	1.00	
6203 - Senior Accountant	4.00	4.00	4.00	4.00	
6201 - Accounting Supervisor ^	3.00	3.00	3.00	2.00	(1.00)
1205 - Payroll Specialist	1.00	1.00	1.00	1.00	
1203 - Accounting Assistant	9.00	9.00	9.00	9.00	
<b>Total Personnel</b>	<b>22.00</b>	<b>22.00</b>	<b>22.00</b>	<b>21.00</b>	<b>(1.00)</b>
Permanent Full-Time	21.00	21.00	21.00	20.00	(1.00)
Permanent Part-Time	1.00	1.00	1.00	1.00	
<b>Total Permanent</b>	<b>22.00</b>	<b>22.00</b>	<b>22.00</b>	<b>21.00</b>	<b>(1.00)</b>
<b>Treasury Management:</b>					
6750 - Asst. Director, Finance *	0.40	0.40	0.40	0.20	(0.20)
6700 - Treasurer	1.00	1.00	1.00	1.00	
1210 - Treasury Support Supervisor	1.00	1.00	1.00	1.00	
1201 - Cashier	6.50	6.50	6.50	6.50	
1200 - Lead Cashier	1.00	1.00	1.00	1.00	
<b>Total Personnel</b>	<b>9.90</b>	<b>9.90</b>	<b>9.90</b>	<b>9.70</b>	<b>(0.20)</b>
Permanent Full-Time	9.15	9.15	9.15	9.20	0.05
Permanent Part-Time	0.75	0.75	0.75	0.50	(0.25)
<b>Total Permanent</b>	<b>9.90</b>	<b>9.90</b>	<b>9.90</b>	<b>9.70</b>	<b>(0.20)</b>

\* In FY 2020 the Pension Administrator position was eliminated and the duties reassigned to the Assistant Director of Finance. In addition, police and fire retirement duties previously handled by the Business Services Manager were also reassigned to the Assistant Director of Finance. This resulted in a change of allocation of time for both the Assistant Director of Finance and the Business Services Manager. Part of the time of the Assistant Director of Finance is also reflected in the Self Insurance Fund budget.

^ In FY 2020 a vacant Accounting Supervisor position was deleted due to budget cuts.

## Finance

### Authorized Personnel by Divisions - (continued)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
<b>Purchasing:</b>					
6750 - Asst. Director, Finance	0.20	0.20	0.20	0.20	
6401 - Purchasing Agent	1.00	1.00	1.00	1.00	
6308 - Contract Compliance Officer	1.00	1.00	1.00	1.00	
6307 - Senior Procurement Officer	1.00	1.00	1.00	1.00	
6305 - Procurement Officer	3.00	3.00	3.00	3.00	
1006 - Sr Administrative Supp Asst.	1.00	1.00	1.00	1.00	
1005 - Administrative Support Asst.	1.00	1.00	1.00	1.00	
<b>Total Personnel</b>	<b>8.20</b>	<b>8.20</b>	<b>8.20</b>	<b>8.20</b>	
Permanent Full-Time	8.20	8.20	8.20	8.20	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>8.20</b>	<b>8.20</b>	<b>8.20</b>	<b>8.20</b>	
<b>Business License:</b>					
6507 - Business Services Technician	2.00	2.00	2.00	2.00	
6505 - Business Services Manager *	0.50	0.50	0.50	1.00	0.50
<b>Total Personnel</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>3.00</b>	<b>0.50</b>
Permanent Full-Time	2.50	2.50	2.50	3.00	0.50
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>3.00</b>	<b>0.50</b>
<b>Department Totals</b>					
Permanent Full-Time	50.45	50.45	50.45	48.80	(1.65)
Permanent Part-Time	1.75	1.75	1.75	1.50	(0.25)
<b>Total Permanent</b>	<b>52.20</b>	<b>52.20</b>	<b>52.20</b>	<b>50.30</b>	<b>(1.90)</b>

\* In FY 2020 the Pension Administrator position was eliminated and the duties reassigned to the Assistant Director of Finance. In addition, police and fire retirement duties previously handled by the Business Services Manager were also reassigned to the Assistant Director of Finance. This resulted in a change of allocation of time for both the Assistant Director of Finance and the Business Services Manager. Part of the time of the Assistant Director of Finance is also reflected in the Self Insurance Fund budget.

^ In FY 2020 a vacant Accounting Supervisor position was deleted due to budget cuts.

## Finance Department Fees and Charges

			FY 2019	FY 2020
	Chapter/ Section	Date Last Changed	Fee	Fee
<b>Business License</b> - Gross receipts not exceeding \$25,000 - Gross receipts above \$25,000 but less than \$100,000 - Gross receipts of above \$100,000 Plus \$0.25 for every \$1,000 of gross receipts above \$100,000, up maximum fee of \$750.00 or \$1.25 for every regular employee or whichever is higher  - Application fee - Fee to cover costs incurred in obtaining criminal record check	13-27(a)(1)	1964	\$15.00	\$15.00
		1964	\$25.00	\$25.00
		1964	\$0.25	\$0.25
	13-22(a)(4)	1964	\$30.00	\$30.00
	13-22(a)(4)	10-01-16	\$17.00	\$17.00
<b>Armed Guards and Security Guards</b> Application or reapplication and testing: -Security guards -Armed guards  Written or shooting retest The applicant shall pay a fee to cover costs incurred by the Finance in obtaining the criminal record check required in Section	13-55(a)(1)	10-01-13	\$20.00	\$20.00
	13-55(a)(1)	10-01-13	\$25.00	\$25.00
	13-55(a)(2)	12-2-1985	\$10.00	\$10.00
	13-55(b)	10-01-16	\$17.00	\$17.00
<b>Solicitors and Canvassers</b> Permit application -plus a fee to cover costs incurred by the Department of Finance in obtaining the criminal record check required in Section 13-229	13-228(b)	05-07-07	\$20.00	\$20.00
	13--228(b)	10-01-16	\$17.00	\$17.00
<b>Temporary Entertainment Events</b> - Gross receipts not exceeding \$25,000 - Gross receipts above \$25,000 but less than \$100,000 in accordance with the fee schedule in Section 13-27(a)(1)	13-295	09-17-01	\$15.00	\$15.00
			\$25.00	\$25.00
<b>Temporary Special Events</b> Special events license: \$5 cost per day for each vendor participating at the temporary special event, not to exceed a total of dollars (\$15.00) for each vendor	13-415(a)	09-17-01	\$5.00	\$5.00
<b>Temporary Business Stands</b> - Gross receipts not exceeding \$25,000 - Gross receipts above \$25,000 but less than \$100,000 - Gross receipts of above \$100,000 Plus \$0.25 for every \$1,000 of gross receipts above \$100,000, up maximum fee of \$750.00 or \$1.25 for every regular employee or whichever is higher  - Application fee	13-315	1964	\$15.00	\$15.00
			\$25.00	\$25.00
			\$0.25	\$0.25
	13-22(a)(4)	1964	\$20.00	\$20.00
<b>License to Manufacture or Wholesale or Retail or Permit Consumption of Alcoholic Beverages</b> Type of License Applied For: (a) Manufacture malt liquor not in excess of 5% alcohol by weight  (b) Manufacture intoxicating liquor in excess of 5% alcohol by  (c) Wholesale malt liquor not in excess of 5% alcohol by weight  (d) Wholesale intoxicating liquor in excess of 5% alcohol by weight  (e) Retail malt liquor not in excess of 5% alcohol, by drink & light (including Sunday)  (f) Retail sale of all kinds of intoxicating liquor by drink, including	4-2(a)	03-01-04		
			\$350.00	\$350.00
			\$750.00	\$750.00
			\$150.00	\$150.00
			\$375.00	\$375.00
			\$75.00	\$75.00
			\$450.00	\$450.00



## Finance Department Fees and Charges

			FY 2019	FY 2020
	Chapter/ Section	Date Last Changed	Fee	Fee
<b>License to Manufacture or Wholesale or Retail or Permit</b>				
(g) Retail sale of all kinds of intoxicating liquor by drink on premises - Sunday only			\$300.00	\$300.00
(h) Retail sale of all kinds of intoxicating liquor by package only - Sunday only			\$300.00	\$300.00
(I) Retail malt liquor not in excess of 5% alcohol, by package only (including Sunday)			\$75.00	\$75.00
(j) Retail intoxicating liquor in excess of 5% alcohol, package only			\$150.00	\$150.00
(k) Permit consumption of intoxicating liquor on premises			\$300.00	\$300.00
(l) Microbrewery - \$7.50 per 100 barrels to maximum 5,000 barrels			\$375.00	\$375.00
(m) Sidewalk Cafe			no charge	no charge
(n) Picnic License			\$15.00	\$15.00
<b>Alcoholic Beverages license</b>				
Failure to submit a renewal application on or before May 1, a late shall be added to the renewal fee as follows:				
- May 2 to May 31	4-5(e)(1)	10-01-13	\$100.00	\$100.00
- June 1 to June 30	4-5(e)(2)	10-01-13	\$200.00	\$200.00
- July 1 and later	4-5(e)(3)	10-01-13	\$300.00	\$300.00
<b>Dog, Cats and Other Animal License Fee</b>				
There is hereby levied for each domestic cat or dog between the ages three (3) months and twelve (12) months, and for each neutered cat or dog of any age kept, harbored or owned within the city for any period of time not to exceed one (1) year	5-65(a)	09-18-00	\$5.00	\$5.00
There is hereby levied for each domestic cat or dog between the ages three (3) months and twelve (12) months, and for each neutered cat or dog of any age kept, harbored or owned within the city for any period greater than one (1) year, but not exceeding two (2) years	5-65(a)	09-18-00	\$10.00	\$10.00
There is hereby levied for each domestic cat or dog between the ages three (3) months and twelve (12) months, and for each neutered cat or dog of any age kept, harbored or owned within the city for any period greater than two (2) years, but not exceeding three (3) years	5-65(a)	09-18-00	\$15.00	\$15.00
There is hereby levied for each intact domestic cat or dog over the age twelve (12) months kept, harbored or owned within the city for any of time not to exceed one (1) year	5-65(b)	09-18-00	\$15.00	\$15.00
There is hereby levied for each intact domestic cat or dog over the age twelve (12) months kept, harbored or owned within the city for any greater than one (1) year, but not exceeding two (2) years	5-65(b)	09-18-00	\$30.00	\$30.00
There is hereby levied for each intact domestic cat or dog over the age twelve (12) months kept, harbored or owned within the city for any greater than two (2) years, but not exceeding three (3) years	5-65(b)	09-18-00	\$45.00	\$45.00

## Finance Department Fees and Charges

			FY 2019	FY 2020
	Chapter/ Section	Date Last Changed	Fee	Fee
<b>Motor Buses</b>				
Annual fee for filing of application for each motor bus of a seating of forty (40) passengers or less	28-30(a)	1964	\$50.00	\$50.00
Annual fee for filing of application for each motor bus or operated as a unit of a seating capacity of more than forty (40) passengers on the public streets and places of the city.	28-30(a)	1964	\$75.00	\$75.00
<b>Public Transfer Businesses</b>				
License tax for every person engaging in, operating or conducting transfer business or delivery business for one public transfer	28-58	1964	\$15.00	\$15.00
For each additional public transfer vehicle used in the business	28-58	1964	\$5.00	\$5.00
<b>Taxicabs and Limousines</b>				
Permit fee for any person, corporation or partnership to operate vehicle for hire within the city limits of Columbia	28-113(C)	10-01-13	\$25.00	\$25.00
<b>Criminal record check</b>				
Fee to cover costs incurred in obtaining criminal record check	28-114	10-01-16	\$17.00	\$17.00
<b>Food Inspection Fee</b>				
Businesses selling/serving food or drink shall pay an annual fee	11-132			
- Gross receipts less than \$250,000		10-01-18	\$205.00	\$205.00
- Gross receipts between \$250,000 and \$750,000		10-01-18	\$285.00	\$285.00
- Gross receipts over \$750,000		10-01-18	\$530.00	\$530.00
<b>Waste Haulers Permit</b>				
Permit fee for any person to transport, haul, convey or carry on or streets of the City, any contents of privies or septic tanks, manure garbage unless licensed as a waste hauler	13-207	08-05-1996	\$10 for 1st vehicle \$5/ each vehicle thereafter	\$10 for 1st vehicle \$5/ each vehicle thereafter
<b>Junk Dealers License</b>				
License fee for any person to construct, erect, operate or maintain junkyard or to act as a junk dealer in the City.	11-179	09-18-00		
- Annual inspection fee with gross receipts of \$25,000 or less			\$100.00	\$100.00
- Over \$25,000			\$150.00	\$150.00
<b>Pool Inspection Permit</b>				
Every person owning, operating or maintaining a class A, B, C, E or F swimming pool in the City of Columbia shall obtain an annual permit per pool or spa permit for pools requiring seasonal inspections, and pools or spas requiring annual inspections	11-278(A)	09-21-09		
- Seasonal			\$250.00	\$250.00
- Annual			\$400.00	\$400.00

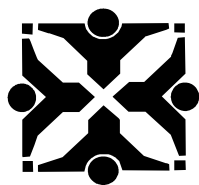
## Finance Department Fees and Charges

			FY 2019	FY 2020
	Chapter/	Date Last	Fee	Fee
<b>Food Inspection Fee for Nonprofit Organizations/Businesses</b> Businesses selling/serving food or drink shall pay an annual food inspection fee	11-132			
- Gross receipts less than \$250,000		10-01-18	\$205.00	\$205.00
- Gross receipts between \$250,000 and \$750,000		10-01-18	\$285.00	\$285.00
- Gross receipts over \$750,000		10-01-18	\$530.00	\$530.00
<b>Alcoholic Beverage</b> - Caterers permit (temporary location for liquor by drink)	4-49 (o)	1964	\$15.00	\$15.00
- Annual caterers permit	4-51 (a)	01-18-05	\$500 for maximum of 50 functions	\$500 for maximum of 50 functions
	4-51(b)		\$1,000	\$1,000
<b>Tattoo Establishment Permit</b>				
Annual tattoo establishment inspection fee	11-362		\$150.00	\$150.00
<b>Chauffer/Taxi Driver permit</b> Permit fee for any person to drive a vehicle for hire within the City limits of Columbia	28-113 (c)	08-01-17	\$20.00	\$20.00

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# Human Resources

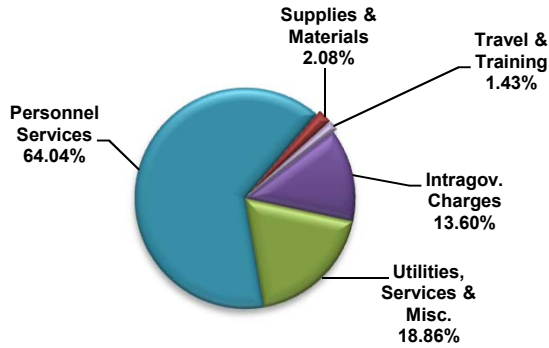
(General Fund)



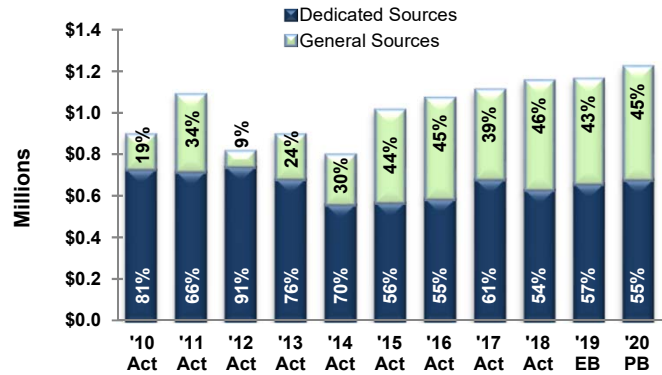
*City of Columbia*  
*Columbia, Missouri*

## Human Resources

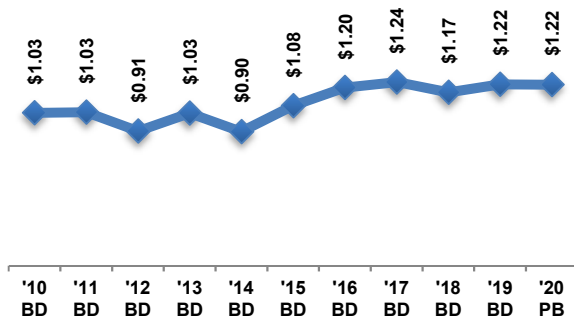
**FY 2020 Total Expenditures By Category**



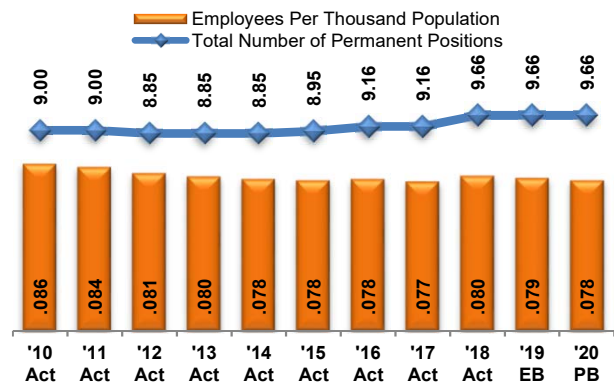
**Funding Sources**



**Budgeted Expenditure History (in Millions)**



**Permanent Positions**



### Appropriations (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$711,971	\$738,312	\$715,239	\$781,022	\$42,710	5.8%
Supplies & Materials	\$41,904	\$26,812	\$22,040	\$25,340	(\$1,472)	(5.5%)
Travel & Training	\$19,560	\$17,407	\$15,000	\$17,407	\$0	0.0%
Intragov. Charges	\$160,492	\$157,716	\$157,716	\$165,809	\$8,093	5.1%
Utilities, Services & Misc.	\$218,073	\$282,553	\$249,582	\$230,052	(\$52,501)	(18.6%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$1,152,000</b>	<b>\$1,222,800</b>	<b>\$1,159,577</b>	<b>\$1,219,630</b>	<b>(\$3,170)</b>	<b>(0.3%)</b>
Operating Expenses	\$1,152,000	\$1,222,800	\$1,159,577	\$1,219,630	(\$3,170)	(0.3%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$1,152,000</b>	<b>\$1,222,800</b>	<b>\$1,159,577</b>	<b>\$1,219,630</b>	<b>(\$3,170)</b>	<b>(0.3%)</b>

### Funding Sources (Where the Money Comes From)

Other Local Revenues	\$195	\$0	\$0	\$0	\$0	
Intragov. Revenues (G&A Fees)	\$627,363	\$655,447	\$655,447	\$675,495	\$20,048	3.1%
<b>Dedicated Sources</b>	<b>\$627,558</b>	<b>\$655,447</b>	<b>\$655,447</b>	<b>\$675,495</b>	<b>\$20,048</b>	<b>3.1%</b>
General Sources	\$524,442	\$567,353	\$504,130	\$544,135	(\$23,218)	(4.1%)
<b>Total Funding Sources</b>	<b>\$1,152,000</b>	<b>\$1,222,800</b>	<b>\$1,159,577</b>	<b>\$1,219,630</b>	<b>(\$3,170)</b>	<b>(0.3%)</b>

## Department Summary

### Description

The Human Resources Department is committed to operational excellence, and helping the City of Columbia provide the best possible service to all customers (employees and citizens) through our people by recruiting, training and retaining a diverse, customer-oriented and high performing workforce. Core services include recruitment, training and development, compensation and classification, benefits administration, wellness, employee relations, compliance and customer service.

### Department Objectives

Assist all departments in creating an environment that supports engaged, high performing employees, enable the City to recruit, retain and compete for talent, and ensure retention of institutional knowledge to support the Operational Excellence Strategic Priority. Develop and maintain classification, compensation and benefits strategy. Create and deliver training and development opportunities that improve capacity and leadership. Foster an environment that allows employees to make decisions about their jobs and take responsibility for their results. Seek innovative ways to recognize high performing employees. Assist all departments to comply with federal, state and City employment laws, ordinances, policies and procedures.

### Highlights/Significant Changes

- Budget cuts of \$56,845 were taken to offset the pay package cost.
- Personnel services reflects an increase of \$42,710 which includes pay package costs of \$44,173. Personnel services includes the following pay package for FY 2020: classifications have been moved to new pay bands as recommended by our consultants which may have resulted in a move to minimum adjustment for some employees. There is funding included for an incremental move toward the midpoint for employees that have been in their classification for 3, 4 or 5 years. In order to help address compression issues, a time in class adjustment has been included which is equal to 0.5% for each year employees have been in their classification more than five years. A 0.5% across the board increase has been included for all employees who are below the maximum rate for their pay band (which has been increased by the across the board increase). Supervisor adjustments have been implemented in order to ensure supervisors make 1% above the highest hourly rate of employees they supervise.
- Supplies and Materials reflects a decrease of \$1,472 due to budget cuts to help offset the pay package costs.
- The Utilities, Services, and Miscellaneous category reflects a decrease of \$52,501 due to budget cuts to advertising to help offset the pay package. This may result in departments needing to help fund advertising for vacant positions once the existing Human Resources advertising budget is depleted.
- Strategic Priority: Operational Excellence - Increase City employee engagement and satisfaction
- Recruitment, selection and retention efforts are priorities.
- Classification requests for 87 FTE were reviewed for the FY 2020 budget.

### Highlights/Significant Changes (continued)

- Compensation and classification study of all classifications completed by Paypoint HR. Study resulted in recommendations to move classifications that are 10% or more below market to a higher pay grade and to adjust pay ranges to align with revised market data collected. Forty-eight classifications were recommended to move to a higher pay grade.
- Employee engagement survey was conducted in late 2018. CPS HR Consulting administered the survey, collected the data and provided a report to the City. The survey showed 27% of our employees are fully engaged, 50% are somewhat engaged and 23% are not engaged. 62% of our employees responded to the survey. Twelve employee focus groups were conducted in May 2019 to help the City understand why employees said both positive and negative things in the survey, and to help the City identify the right steps to address what we learned in the survey. The focus group report is due in August. The Operational Excellence strategic plan team and department directors will then develop specific city-wide and department action plans designed to increase employee engagement. Engagement will be measured again in 2020.
- Manage and participate in annual labor negotiations with four employee groups. Negotiated first collective bargaining agreements in FY 2018 with the Columbia Police Officers Association, Local 1055 of International Association of Fire Fighters, Local 773 of Laborers' International Union of North America, and the Columbia Police Lieutenants Association. Re-negotiated the entire collective bargaining agreement with Local 1055 of International Association of Fire Fighters for FY 2020, and negotiated wage reopener provisions with the Columbia Police Officers Association and Local 773 of Laborers' International Union of North America.
- Manage the veteran's on-the-job training reimbursement program.
- Conducted seventh annual HR customer service survey.
- Facilitate Third Party Examiners testing program under the state Commercial Driver's License (CDL) program, and coordinate the licensing program with state regulators. The City of Columbia is the only municipal third party examiner in Missouri and currently has three certified examiners.
- In FY 2019 Human Resources assumed responsibility for coordinating and providing training at the quarterly city-wide supervisor meeting. Human Resources hosted the first meeting in May and provided FMLA training for 144 attendees.
- Continue STAR training for supervisors to cultivate a learning culture to improve employee job performance and leadership skills. The seventh cohort of STAR participants started the 22 month training in July 2019.
- Continue Leadership Advancement for Devoted and Dedicated Employees Ready to Supervise (LADDERS) training program to develop leaders within our organization, preparing them to promote to supervisory roles. The ninth cohort started in April 2019.



### Department Summary

#### Highlights/Significant Changes (continued)

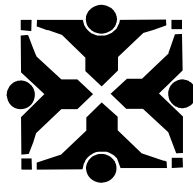
- In FY 2019 added the Colleagues Learning Innovative Management Behaviors for Success (CLIMBS) program which is designed to inspire and train graduates from the LADDERS program and move those employees into stronger leadership roles within our organization. Some have the skills and desire to become a City supervisor, and others want to improve their talent and continue leading in their areas of specialization.
- In FY 2019 added a "Coaching Employees" curriculum customized for City of Columbia supervisors. The focus of this training is to define the coaching process, explore coaching conversations, and diagnose performance issues while giving effective feedback. Emphasis is placed on supervisors being a good coach in order to keep staff motivated, focused and help them grow professionally.
- In calendar year 2016 Employee Wellness implemented the City's first formal wellness incentive program to encourage employees to develop healthy habits and establish a medical home. In 2018 employees successfully completing all four components of the program increased to 92 and there were a total of 474 employees that participated in the program. The program continues for a fifth year in 2019.
- Employee Wellness continues to add programs to support the eight dimensions of well-being, creating a holistic integration of social, emotional, intellectual, physical, spiritual, occupational, financial and environmental well-being programs and activities.
- Employee Wellness and City U continue to offer a financial literacy training program. In FY 2018 27 employees participated in the FDIC Money Smart Program and 28 participated in the first eight months of FY 2019. In addition to the FDIC Money Smart program City U has added a couponing class with 29 participants to date.
- Continue to implement Human Resources Department strategic plan that supports citywide strategic priorities.

#### Authorized Personnel

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
4606 - Asst Director, Human Resources	0.66	0.66	0.66	0.66	
4605 - Human Resources Manager	0.50	0.50	0.50	0.50	
4604 - Director, Human Resources	0.75	0.75	0.75	0.75	
4603 - Human Resources Coordinator	1.00	1.00	1.00	1.00	
4601 - Human Resources Analyst	0.75	0.75	0.75	0.75	
4600 - Human Resources Specialist	2.00	2.00	2.00	2.00	
1403 - Lead Human Resources Tech	0.50	0.50	0.50	0.50	
1402 - Human Resources Technician	1.50	1.50	1.50	1.50	
1006 - Sr. Administrative Supp. Asst.	2.00	2.00	2.00	2.00	
<b>Total Personnel</b>	<b>9.66</b>	<b>9.66</b>	<b>9.66</b>	<b>9.66</b>	
Permanent Full-Time	9.66	9.66	9.66	9.66	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>9.66</b>	<b>9.66</b>	<b>9.66</b>	<b>9.66</b>	

# Law Department

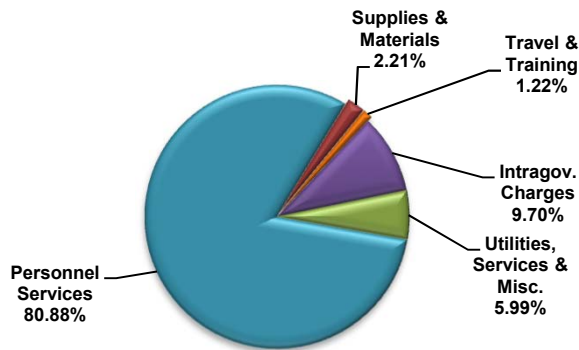
(General Fund)



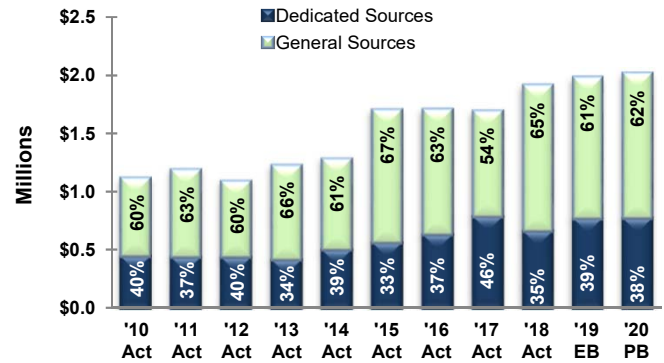
*City of Columbia*  
*Columbia, Missouri*

# Law Department - Summary

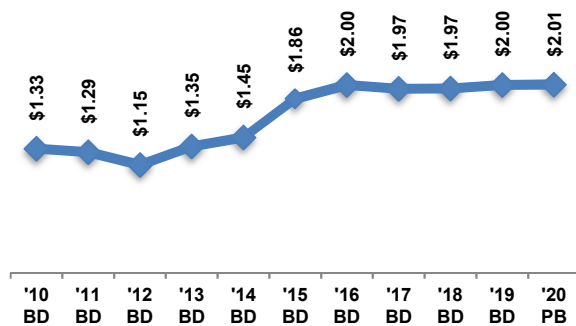
## FY 2020 Total Expenditures By Category



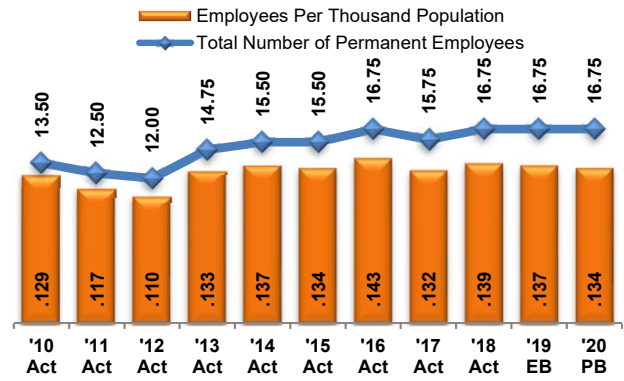
## Funding Sources



## Budgeted Expenditure History (in Millions)



## Permanent Positions



## Appropriations (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$1,434,542	\$1,546,904	\$1,506,486	\$1,625,202	\$78,298	5.1%
Supplies & Materials	\$24,166	\$45,574	\$43,194	\$44,363	(\$1,211)	(2.7%)
Travel & Training	\$16,247	\$18,166	\$16,545	\$24,466	\$6,300	34.7%
Intragov. Charges	\$199,421	\$198,768	\$198,768	\$194,842	(\$3,926)	(2.0%)
Utilities, Services & Misc.	\$233,158	\$194,477	\$209,733	\$120,459	(\$74,018)	(38.1%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$1,907,534</b>	<b>\$2,003,889</b>	<b>\$1,974,726</b>	<b>\$2,009,332</b>	<b>\$5,443</b>	<b>0.3%</b>
Operating Expenses	\$1,907,534	\$2,003,889	\$1,974,726	\$2,009,332	\$5,443	0.3%
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$1,907,534</b>	<b>\$2,003,889</b>	<b>\$1,974,726</b>	<b>\$2,009,332</b>	<b>\$5,443</b>	<b>0.3%</b>

## Funding Sources (Where the Money Comes From)

Transfers	\$18,263	\$14,500	\$14,500	\$0	(\$14,500)	(100.0%)
Other Local Revenues	\$130	\$0	\$0	\$0	\$0	
Intragov. Revenues (G&A Fees)	\$639,881	\$750,732	\$750,732	\$767,354	\$16,622	2.2%
<b>Dedicated Sources</b>	<b>\$658,274</b>	<b>\$765,232</b>	<b>\$765,232</b>	<b>\$767,354</b>	<b>\$2,122</b>	<b>0.3%</b>
General Sources	\$1,249,260	\$1,238,657	\$1,209,494	\$1,241,978	\$3,321	0.3%
<b>Total Funding Sources</b>	<b>\$1,907,534</b>	<b>\$2,003,889</b>	<b>\$1,974,726</b>	<b>\$2,009,332</b>	<b>\$5,443</b>	<b>0.3%</b>

## Department Summary

### Description

The Law Department is charged with managing all litigation in which the City is a party or interested, prosecuting municipal ordinance violations, drafting legislation, approving as to form all contracts, deeds, bonds and other documents signed in the name of the city, serving as the Americans with Disabilities Act (ADA) Coordinator and human rights investigator, providing primary staff support for the Citizen Police Review Board, Disabilities Commission and Commission on Human Rights, and advising the City Council, City boards and commissions, City Manager, and department directors on legal matters. The City Counselor is the director of the Department, which is composed of two divisions: the Counselor Division (Civil) and the Prosecution Division.

### Department Objectives

The mission of the Law Department is to give timely, practical advice on legal questions affecting the City's interest and to represent the interests of the City in legal matters and proceedings with integrity, professionalism and efficiency. The Law Department's primary objective is to assist the City Council, Manager and City departments in setting and meeting their objectives by providing accurate and high-quality legal support services.

### Highlights/Significant Changes

- Budget cuts of \$89,537 were taken to offset pay package costs of \$37,884. The majority of these cuts occurred in the Utilities, Services, and Miscellaneous category.
- Personnel services increased by \$78,298 due to pay package changes of \$37,884 and a full year of funding for the handling of parking citations which occurred during FY 2019. Personnel services includes the following pay package for FY 2020: classifications have been moved to new pay bands as recommended by our consultants which may have resulted in a move to minimum adjustment for some employees. There is funding included for an incremental move toward the midpoint for employees that have been in their classification for 3, 4 or 5 years. In order to help address compression issues, a time in class adjustment has been included which is equal to 0.5% for each year employees have been in their classification more than five years. A 0.5% across the board increase has been included for all employees who are below the maximum rate for their pay band (which has been increased by the across the board increase). Supervisor adjustments have been implemented in order to ensure supervisors make 1% above the highest hourly rate of employees they supervise.

### Highlights/Significant Changes - continued

- The Utilities, Services and Miscellaneous category reflects a decrease of \$74,018 due to budget cuts. This may have a negative impact on the ability to proactively proceed with the telecommunications tax protest litigation and other litigation for which there may not be insurance defense counsel coverage from Risk Management. If the existing budget is depleted, the department will need to request an additional appropriation during the fiscal year.
- The FY 2020 budget reflects additional operational and budgetary changes which occurred in the middle of FY2019 due to an alteration in municipal court operating procedures implemented by the Office of State Courts Administrator. The changes affected the handling of parking citations and resulted in a more labor intensive process by which each parking ticket is assigned a court date and processed in the same manner as all other traffic tickets. The City routinely has in excess of 60,000 parking tickets issued annually. The Prosecution Division added one part time Assistant Prosecutor and one part time Administrative Support Assistant to handle the additional workload.
- Similar to the FY 2020 budget, the FY 2019 budget also reflected an operational and budgetary change which occurred in the middle of the prior fiscal year (ie - during FY 2018). In January of 2018, an Administrative Support Assistant was moved from Municipal Court into the Law Department-Prosecution Division due to a mandate by the Supreme Court of Missouri related to municipal court operating procedures and separation of judiciary functions from executive functions. A full year cost of the position is reflected in FY 2019 along with the pay plan changes approved by the Council.

### Authorized Personnel

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
Counselor (Civil)	9.75	9.75	9.75	9.75	
Prosecution	7.00	7.00	7.00	7.00	
<b>Total Personnel</b>	<b>16.75</b>	<b>16.75</b>	<b>16.75</b>	<b>16.75</b>	
Permanent Full-Time	14.00	14.00	14.00	14.00	
Permanent Part-Time	2.75	2.75	2.75	2.75	
<b>Total Permanent</b>	<b>16.75</b>	<b>16.75</b>	<b>16.75</b>	<b>16.75</b>	

# Law Department

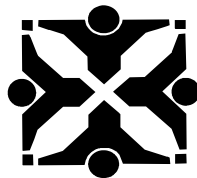
## Budget Detail by Divisions

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
<b>Counselor (Civil):</b>						
Personnel Services	\$960,052	\$1,010,200	\$976,129	\$1,066,460	\$56,260	5.6%
Supplies and Materials	\$16,166	\$22,848	\$22,610	\$21,740	(\$1,108)	(4.8%)
Travel and Training	\$13,625	\$12,140	\$12,140	\$18,440	\$6,300	51.9%
Intragovernmental Charges	\$114,044	\$114,826	\$114,826	\$114,435	(\$391)	(0.3%)
Utilities, Services, & Misc.	\$214,871	\$168,476	\$185,657	\$95,363	(\$73,113)	(43.4%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$1,318,758</b>	<b>\$1,328,490</b>	<b>\$1,311,362</b>	<b>\$1,316,438</b>	<b>(\$12,052)</b>	<b>(0.9%)</b>
<b>Prosecution:</b>						
Personnel Services	\$474,490	\$536,704	\$530,357	\$558,742	\$22,038	4.1%
Supplies and Materials	\$8,000	\$22,726	\$20,584	\$22,623	(\$103)	(0.5%)
Travel and Training	\$2,622	\$6,026	\$4,405	\$6,026	\$0	0.0%
Intragovernmental Charges	\$85,377	\$83,942	\$83,942	\$80,407	(\$3,535)	(4.2%)
Utilities, Services, & Misc.	\$18,287	\$26,001	\$24,076	\$25,096	(\$905)	(3.5%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$588,776</b>	<b>\$675,399</b>	<b>\$663,364</b>	<b>\$692,894</b>	<b>\$17,495</b>	<b>2.6%</b>
<b>Total Department</b>						
Personnel Services	\$1,434,542	\$1,546,904	\$1,506,486	\$1,625,202	\$78,298	5.1%
Supplies and Materials	\$24,166	\$45,574	\$43,194	\$44,363	(\$1,211)	(2.7%)
Travel and Training	\$16,247	\$18,166	\$16,545	\$24,466	\$6,300	34.7%
Intragovernmental Charges	\$199,421	\$198,768	\$198,768	\$194,842	(\$3,926)	(2.0%)
Utilities, Services, & Misc.	\$233,158	\$194,477	\$209,733	\$120,459	(\$74,018)	(38.1%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$1,907,534</b>	<b>\$2,003,889</b>	<b>\$1,974,726</b>	<b>\$2,009,332</b>	<b>\$5,443</b>	<b>0.3%</b>

## Authorized Personnel by Divisions

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
<b>Counselor (Civil):</b>					
3410 - City Counselor	1.00	1.00	1.00	1.00	
3408 - Deputy City Counselor	1.00	1.00	1.00	1.00	
3301 - Assistant City Counselor	4.75	4.75	4.75	4.75	
3295 - Assistant to City Counselor	1.00	1.00	1.00	1.00	
3290 - Paralegal	1.00	1.00	1.00	1.00	
1006 - Sr. Administrative Supp Asst.	1.00	1.00	1.00	1.00	
<b>Total Personnel</b>	<b>9.75</b>	<b>9.75</b>	<b>9.75</b>	<b>9.75</b>	
Permanent Full-Time	7.00	7.00	7.00	7.00	
Permanent Part-Time	2.75	2.75	2.75	2.75	
<b>Total Permanent</b>	<b>9.75</b>	<b>9.75</b>	<b>9.75</b>	<b>9.75</b>	
<b>Prosecution:</b>					
3301 - Assistant City Counselor	1.00	1.00	1.00	1.00	
3300 - City Prosecutor	1.00	1.00	1.00	1.00	
1007 - Administrative Supervisor	1.00	1.00	1.00	1.00	
1006 - Sr. Administrative Supp Asst.	4.00	4.00	4.00	4.00	
<b>Total Personnel</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	
Permanent Full-Time	7.00	7.00	7.00	7.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	
<b>Total Department</b>					
Permanent Full-Time	14.00	14.00	14.00	14.00	
Permanent Part-Time	2.75	2.75	2.75	2.75	
<b>Total Permanent</b>	<b>16.75</b>	<b>16.75</b>	<b>16.75</b>	<b>16.75</b>	

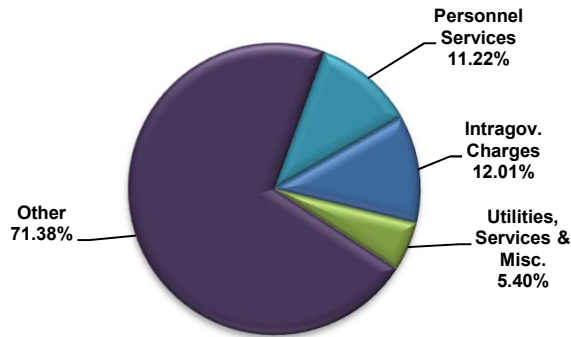
# City General Non-Departmental Expenditures (General Fund)



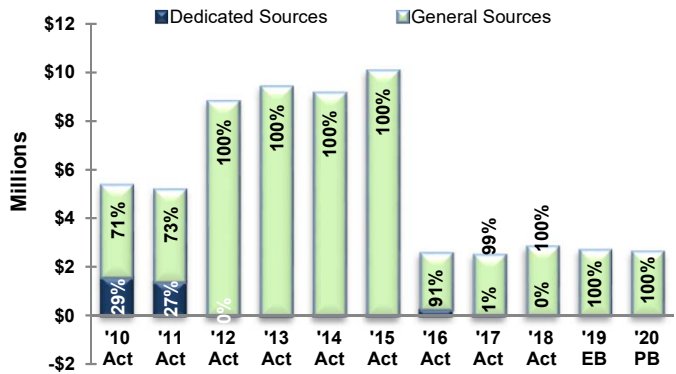
*City of Columbia*  
*Columbia, Missouri*

# City General - Non-Departmental Expenses

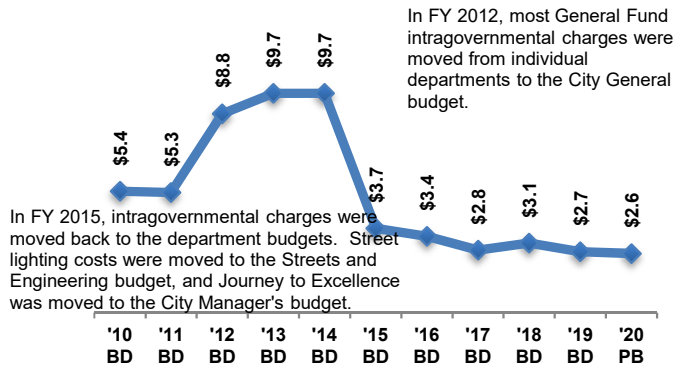
**FY 2020 Total Expenditures By Category**



**Funding Sources**



**Budgeted Expenditures (in Millions)**



**Permanent Positions**

There are no personnel assigned to this department.

## Appropriations (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$22,740	\$263,914	\$263,914	\$293,652	\$29,738	11.3%
Supplies & Materials	\$2,408	\$0	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	\$0	
Intragov. Charges	\$304,907	\$303,781	\$303,781	\$314,152	\$10,371	3.4%
Utilities, Services & Misc.	\$29,609	\$116,284	\$116,221	\$141,221	\$24,937	21.4%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$2,476,880	\$2,010,612	\$2,009,412	\$1,867,687	(\$142,925)	(7.1%)
<b>Total</b>	<b>\$2,836,544</b>	<b>\$2,694,591</b>	<b>\$2,693,328</b>	<b>\$2,616,712</b>	<b>(\$77,879)</b>	<b>(2.9%)</b>
Operating Expenses	\$359,664	\$683,979	\$683,916	\$749,025	\$65,046	9.5%
Non-Operating Expenses	\$2,476,880	\$2,010,612	\$2,009,412	\$1,867,687	(\$142,925)	(7.1%)
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$2,836,544</b>	<b>\$2,694,591</b>	<b>\$2,693,328</b>	<b>\$2,616,712</b>	<b>(\$77,879)</b>	<b>(2.9%)</b>

## Funding Sources (Where the Money Comes From)

Other Local Revenues	\$0	\$0	\$0	\$0	\$0	
<b>Dedicated Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
General Sources	\$2,836,544	\$2,694,591	\$2,693,328	\$2,616,712	(\$77,879)	(2.9%)
<b>Total Funding Sources</b>	<b>\$2,836,544</b>	<b>\$2,694,591</b>	<b>\$2,693,328</b>	<b>\$2,616,712</b>	<b>(\$77,879)</b>	<b>(2.9%)</b>



### Department Summary

#### Description

City General is the part of the general fund budget where non-departmental expenditures are located. These include various subsidies and transfers as well as other items which are not related to a specific department.

#### Highlights/Significant Changes

- Council Reserve of \$91,000 has been set aside for the Council to allocate during the fiscal year.
- Contingency of \$20,155 has been budgeted.
- Transfers to the special obligation debt service funds reflect the debt assessed to the General Fund for the purchase and improvement to the Health Facility and the construction, expansion, renovation, and equipping of the downtown government center. These transfers will continue until FY 2028 when the debt will be paid off.

#### Highlights/Significant Changes - continued

- The Recreation Services subsidy remains at the same level for FY 2020.
- The Other category reflects a decrease of \$142,925. FY 2019 expense included a one-time transfer to Employee Benefit Fund to improve the cash reserves of that fund which is not included in the FY 2020 budget.

### Subsidies, Transfers, and Other (Detail)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
<b>SUBSIDIES:</b>						
Recreation Services	\$1,166,910	\$1,161,910	\$1,161,910	\$1,161,910	\$0	0.0%
<b>TRANSFERS:</b>						
Employee Benefit Fund	\$0	\$139,650	\$139,650	\$0	(\$139,650)	(100.0%)
2016B S.O. Bond Fund	\$702,852	\$707,852	\$707,852	\$705,777	(\$2,075)	(0.3%)
Capital Projects Fund	\$551,853	\$1,200	\$0	\$0	(\$1,200)	(100.0%)
Contributions	\$35,265	\$0	\$0	\$0	\$0	
Public Transportation	\$20,000	\$0	\$0	\$0	\$0	
Regional Airport	\$0	\$0	\$0	\$0	\$0	
<b>Total Transfers</b>	<b>\$1,309,970</b>	<b>\$848,702</b>	<b>\$847,502</b>	<b>\$705,777</b>	<b>(\$142,925)</b>	<b>(16.8%)</b>
<b>OTHER:</b>						
Miscellaneous Nonprogrammed	\$37,119	\$264,043	\$263,980	\$293,718	\$29,675	11.2%
Health Facility - Condo Assoc.	\$17,638	\$30,000	\$30,000	\$30,000	\$0	0.0%
TIFF Fees	\$0	\$0	\$0	\$0	\$0	
Council Reserve	\$0	\$66,000	\$66,000	\$91,000	\$25,000	37.9%
Contingency	\$0	\$20,155	\$20,155	\$20,155	\$0	0.0%
Intragovernmental Charges	\$304,907	\$303,781	\$303,781	\$314,152	\$10,371	3.4%
<b>Total Other</b>	<b>\$359,664</b>	<b>\$683,979</b>	<b>\$683,916</b>	<b>\$749,025</b>	<b>\$65,046</b>	<b>9.5%</b>
<b>Total City General</b>	<b>\$2,836,544</b>	<b>\$2,694,591</b>	<b>\$2,693,328</b>	<b>\$2,616,712</b>	<b>(\$77,879)</b>	<b>(2.9%)</b>

### Authorized Personnel

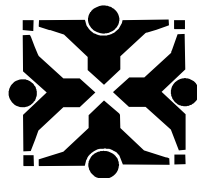
	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
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There are no personnel assigned to this budget.

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# Public Works - Administration

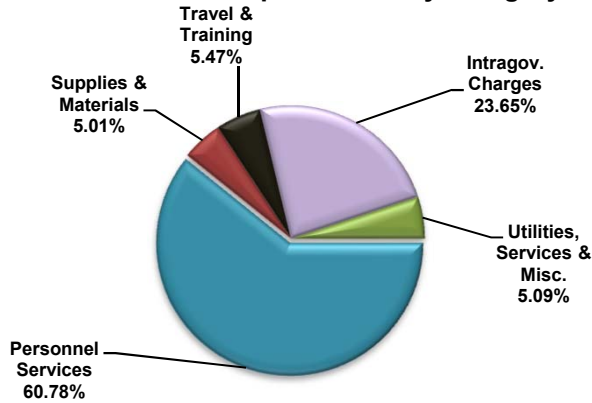
(General Fund)



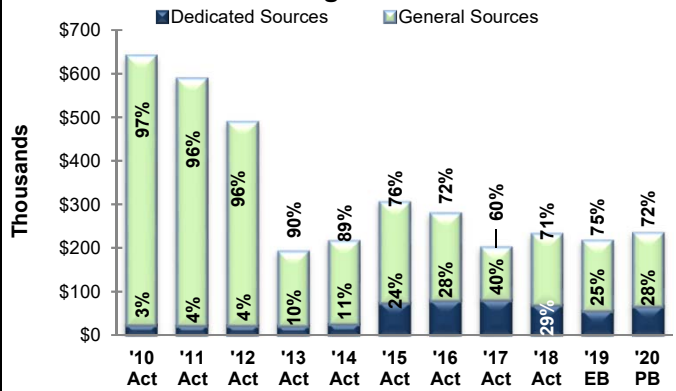
*City of Columbia*  
*Columbia, Missouri*

# Public Works - Administration

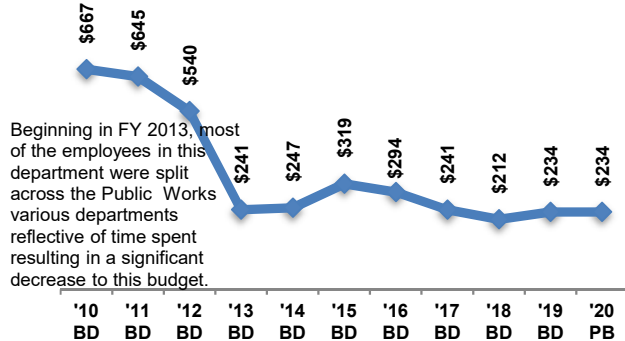
## FY 2020 Total Expenditures By Category



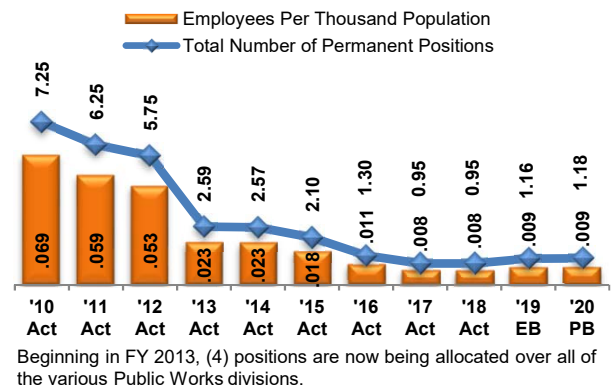
## Funding Sources



## Budgeted Expenditure History (in Thousands)



## Permanent Positions



## Appropriations (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$131,922	\$145,934	\$134,961	\$142,111	(\$3,823)	(2.6%)
Supplies & Materials	\$23,785	\$11,210	\$9,940	\$11,710	\$500	4.5%
Travel & Training	\$8,960	\$6,800	\$6,000	\$12,800	\$6,000	88.2%
Intragov. Charges	\$58,372	\$55,892	\$55,892	\$55,298	(\$594)	(1.1%)
Utilities, Services & Misc.	\$9,132	\$13,942	\$9,686	\$11,900	(\$2,042)	(14.6%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$232,171</b>	<b>\$233,778</b>	<b>\$216,479</b>	<b>\$233,819</b>	<b>\$41</b>	<b>0.0%</b>
Operating Expenses	\$232,171	\$233,778	\$216,479	\$233,819	\$41	0.0%
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$232,171</b>	<b>\$233,778</b>	<b>\$216,479</b>	<b>\$233,819</b>	<b>\$41</b>	<b>0.0%</b>

## Funding Sources (Where the Money Comes From)

Other Local Revenues	\$11,315	\$0	\$11,315	\$11,275	\$11,275	
Intragov. Revenues (G&A Fees)	\$56,814	\$43,311	\$43,311	\$53,796	\$10,485	24.2%
<b>Dedicated Sources</b>	<b>\$68,129</b>	<b>\$43,311</b>	<b>\$54,626</b>	<b>\$65,071</b>	<b>\$21,760</b>	<b>50.2%</b>
General Sources	\$164,042	\$190,467	\$161,853	\$168,748	(\$21,719)	(11.4%)
<b>Total Funding Sources</b>	<b>\$232,171</b>	<b>\$233,778</b>	<b>\$216,479</b>	<b>\$233,819</b>	<b>\$41</b>	<b>0.0%</b>

### Department Summary

#### Description

The Administration section provides management of all divisions and functions of the Department including Transit, Streets & Engineering, Parking, Traffic & Parking Enforcement, Custodial & Maintenance Services, Fleet Operations, Public Improvements, and Right-of-Way acquisition.

#### Department Objectives

- Assist the Columbia Police Department with administration of their contracts for design services and construction of a new north precinct/municipal service center in Auburn Hills Subdivision.
- Assist the Columbia Fire Department with administration of their contracts for design services and construction of two additional fire stations in FY 2019/FY2020.
- Prepare for and manage the American Public Works Assn (APWA) Re-accreditation for a site visit in April of 2020. Other departments/divisions outside of the Public Works department included in this endeavor are: Community Development, Building & Site Development, Solid Waste, Sewer, Stormwater, Water and Sustainability.

#### Highlights/Significant Changes

- With the transition of the Columbia Regional Airport from Public Works to Economic Development, the Director of Public Works will continue to provide oversight of capital projects at the Airport. The Asst. to the PW Director will complete training of Airport staff on the administration of design and construction contracts and processing all paperwork and drawdowns related to FAA grants by the end of FY2019.
- Personnel services includes the following pay package for FY 2020: classifications have been moved to new pay bands as recommended by our consultants which may have resulted in a move to minimum adjustment for some employees. There is funding included for an incremental move toward the midpoint for employees that have been in their classification for 3, 4 or 5 years. In order to help address compression issues, a time in class adjustment has been included which is equal to 0.5% for each year employees have been in their classification more than five years. A 0.5% across the board increase has been included for all employees who are below the maximum rate for their pay band (which has been increased by the across the board increase). Supervisor adjustments have been implemented in order to ensure supervisors make 1% above the highest hourly rate of employees they supervise. Overall personnel services decreased due to a reduction in temporary help.
- Budget cuts of \$1,327 were taken to offset the pay package costs of \$1,327 by reducing the temporary personnel amount budgeted.

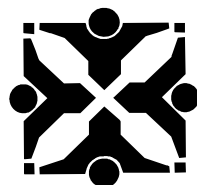
### Authorized Personnel

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
6204 - Financial Analyst	0.10	0.10	0.10	0.10	
5901 - Director of Public Works ^	0.15	0.20	0.20	0.20	
5800 - Asst. to the PW Director ^	0.15	0.31	0.31	0.33	0.02
1007 - Administrative Supervisor	0.25	0.25	0.25	0.25	
1006 - Senior Admin. Support Asst.	0.30	0.30	0.30	0.30	
<b>Total Personnel</b>	<b>0.95</b>	<b>1.16</b>	<b>1.16</b>	<b>1.18</b>	<b>0.02</b>
Permanent Full-Time	0.95	1.16	1.16	1.18	0.02
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>0.95</b>	<b>1.16</b>	<b>1.16</b>	<b>1.18</b>	<b>0.02</b>

^ In FY 2019, positions were reallocated from Airport to PW Administration. In FY 2020, there was an additional reallocation of the Asst to the PW Director from Airport to PW Administration.

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# Capital Projects Fund - Other General Government Projects

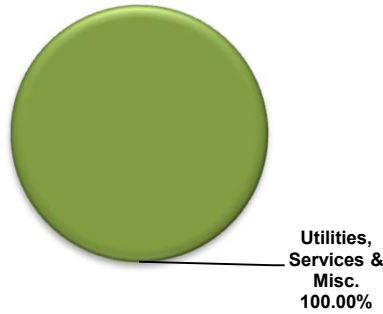


*City of Columbia*  
*Columbia, Missouri*

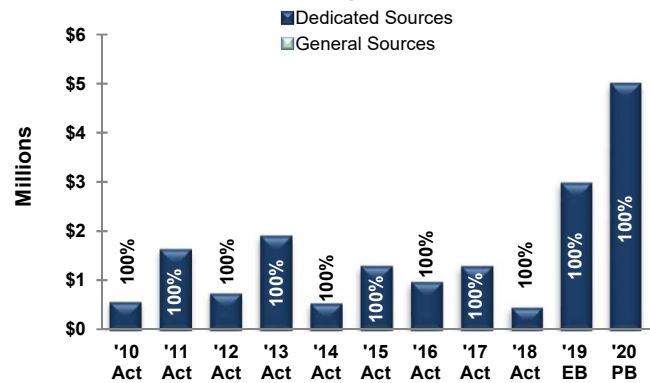


# Capital Projects Fund - Other General Government Projects

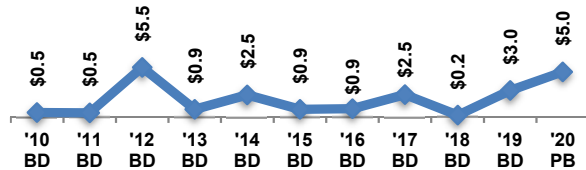
**FY 2020 Total Expenditures By Category**



**Funding Sources**



**Budgeted Expenditure History (in Millions)**



**Permanent Positions**

There are no personnel assigned to this department.

## Appropriations (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$4,569	\$0	\$0	\$0	\$0	
Supplies & Materials	\$521	\$0	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services & Misc.	\$649,631	\$2,950,000	\$2,950,000	\$4,975,359	\$2,025,359	68.7%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$154,000	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$808,721</b>	<b>\$2,950,000</b>	<b>\$2,950,000</b>	<b>\$4,975,359</b>	<b>\$2,025,359</b>	<b>68.7%</b>
Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$808,721	\$2,950,000	\$2,950,000	\$4,975,359	\$2,025,359	68.7%
<b>Total Expenses</b>	<b>\$808,721</b>	<b>\$2,950,000</b>	<b>\$2,950,000</b>	<b>\$4,975,359</b>	<b>\$2,025,359</b>	<b>68.7%</b>

## Funding Sources (Where the Money Comes From)

Capital Fund Balance	\$0	\$0	\$0	\$40,359	\$40,359	
Other Local Revenue	\$0	\$0	\$0	\$0	\$0	
Operating Transfers	\$414,500	\$2,950,000	\$2,950,000	\$4,935,000	\$1,985,000	67.3%
Grant Revenue	\$0	\$0	\$0	\$0	\$0	
Use of Existing Resources	\$394,221	\$0	\$0	\$0	\$0	
<b>Dedicated Sources</b>	<b>\$808,721</b>	<b>\$2,950,000</b>	<b>\$2,950,000</b>	<b>\$4,975,359</b>	<b>\$1,985,000</b>	<b>68.7%</b>
General Sources	\$0	\$0	\$0	\$0	\$0	
<b>Total Funding Sources</b>	<b>\$808,721</b>	<b>\$2,950,000</b>	<b>\$2,950,000</b>	<b>\$4,975,359</b>	<b>\$1,985,000</b>	<b>68.7%</b>

**Major Projects**

- Grissum Building Renovations- \$4,000,000
- Downtown Special Projects - \$20,000
- Increased funding for Pub Buildings Major Renovation.
- Continued funding for Walton Building.

**Fiscal Impact**

- Funds will be accumulated in the annual projects until specific projects are identified and funded.
- The only project budgeted for FY 2020 that is not an annual project is Grissum building renovations.

***Authorized Personnel*****Actual  
FY 2018****Adj. Budget  
FY 2019****Estimated  
FY 2019****Proposed  
FY 2020****Position  
Changes**

There are no personnel assigned to this budget.

## Other General Government

## Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
<b>Other General Govt</b>								
<b>1 Contingency 40138 [ID: 518]</b>								
Total								
<b>2 Downtown Special Projects 00140 [ID: 519]</b>								
Gen Fd/PI	\$20,000							
Total	\$20,000							
<b>3 Pub Bldgs Major Maint Ren 00021 [ID: 514]</b>								
Gen Fd/PI	\$190,000	\$900,000	\$900,000	\$900,000	\$900,000			
Total	\$190,000	\$900,000	\$900,000	\$900,000	\$900,000			
<b>4 Grissum Building Renovations 00659 [ID: 1821]</b>								
Cap Imp S Tax - 2015 Ballot	\$4,000,000						2019	2020
Total	\$4,000,000							
<b>5 PBMM: Additional Building Assessments 00770 [ID: 2175]</b>								
Gen Fd/PI	\$100,000						2020	2020
Total	\$100,000							
<b>6 PBMM: Armory Building Repairs 00764 [ID: 2190]</b>								
Gen Fd/PI	\$70,000						2019	2020
Total	\$70,000							
<b>7 PBMM: Health Department Repairs 00768 [ID: 2194]</b>								
Gen Fd/PI	\$200,000						2019	2020
Total	\$200,000							
<b>8 PBMM: Howard Building Repairs 00769 [ID: 2195]</b>								
Gen Fd/PI	\$40,000						2019	2020
Total	\$40,000							
<b>9 PBMM: Police Building Repairs 00765 [ID: 2191]</b>								
Gen Fd/PI	\$300,000						2019	2020
Total	\$300,000							
<b>10 Walton Bldg Cap Improv 00587 [ID: 1846]</b>								
Cap FB - Chamber Reimbursement	\$40,359						2015	2015
CVB	\$15,000	\$15,000	\$15,000					
Total	\$55,359	\$15,000	\$15,000					

## Other General Government Funding Source Summary

Cap FB - Chamber Reimbursement	\$40,359					
Cap Imp S Tax - 2015 Ballot	\$4,000,000					
CVB	\$15,000	\$15,000	\$15,000			
Gen Fd/PI	\$920,000	\$900,000	\$900,000	\$900,000	\$900,000	
<b>New Funding</b>	<b>\$4,975,359</b>	<b>\$915,000</b>	<b>\$915,000</b>	<b>\$900,000</b>	<b>\$900,000</b>	<b>\$0</b>
<b>Total</b>	<b>\$4,975,359</b>	<b>\$915,000</b>	<b>\$915,000</b>	<b>\$900,000</b>	<b>\$900,000</b>	<b>\$0</b>

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

## Other General Government

## Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
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### Other General Government Current Capital Projects

#### Other General Govt

1	Addl Salt Storage Bldg (Mun Serv Center S) - 00632 [ID: 1831]						2019	2019
2	Adopt A Spot - 00100 [ID: 7]						2009	2009
3	Disabilities Commission Projects 00544 [ID: 1730]						2013	2013
4	Disaster Recovery Facil 00538 [ID: 1736]						2014	2014
5	Enterprise Resource Group Software COFERS- 00476 [ID: 1397]						2011	2012
6	PBMM: Daniel Boone Bldg Repairs 00766 [ID: 2192]						2019	2019
7	PBMM: Gentry Building Repairs 00767 [ID: 2193]						2019	2019
8	Preliminary Project Studies 40140 [ID: 535]						2009	2009
9	Satellite Ops - Location in SW Columbia 00077 [ID: 517]						2011	2012
10	Site: New Day/Room @ the Inn 00543 [ID: 1729]						2013	2013

### Other General Government Impact of Capital Projects

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

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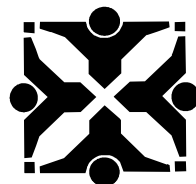
# General Government Debt -

2016B Special Obligation Improvement Bonds

Robert M. Lemone Trust

Missouri Transportation Finance Corporation

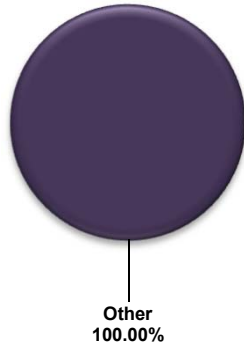
## (Debt Service Funds)



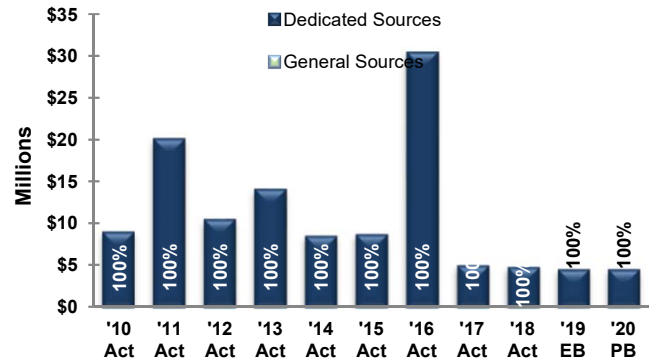
*City of Columbia*  
*Columbia, Missouri*

# General Government Debt - Debt Service Funds

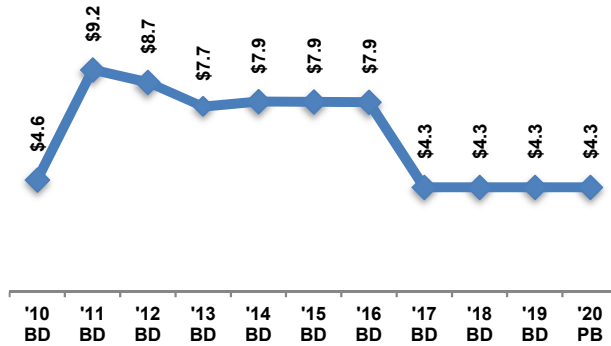
FY 2020 Total Expenditures By Category



Funding Sources



Budgeted Expenditures (in Millions)



Permanent Positions

There are no personnel assigned to this department

## Appropriations (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Supplies & Materials	\$0	\$0	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services & Misc.	\$576,329	\$0	\$0	\$0	\$0	
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$4,339,521	\$4,343,733	\$4,343,733	\$4,341,657	(\$2,076)	(0.0%)
<b>Total</b>	<b>\$4,915,850</b>	<b>\$4,343,733</b>	<b>\$4,343,733</b>	<b>\$4,341,657</b>	<b>(\$2,076)</b>	<b>(0.0%)</b>
Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$4,915,850	\$4,343,733	\$4,343,733	\$4,341,657	(\$2,076)	(0.0%)
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$4,915,850</b>	<b>\$4,343,733</b>	<b>\$4,343,733</b>	<b>\$4,341,657</b>	<b>(\$2,076)</b>	<b>(0.0%)</b>

## Funding Sources (Where the Money Comes From)

State Grant Revenues	\$0	\$0	\$0	\$0		
Lease/Bond Proceeds	\$0	\$0	\$0	\$0	\$0	
Interest Revenue	\$12,139	\$122,456	\$122,456	\$122,456	\$0	0.0%
Other Local Revenues	\$1,779,204	\$1,257,494	\$1,257,494	\$1,257,494	\$0	0.0%
Operating Transfers	\$2,798,798	\$2,788,607	\$2,788,607	\$2,770,525	(\$18,082)	(0.6%)
Use of Fund Balance	\$325,709	\$175,176	\$175,176	\$191,182	\$16,006	9.1%
Less: Amt. Added to Fund Balance	\$0	\$0	\$0	\$0	\$0	
<b>Dedicated Sources</b>	<b>\$4,915,850</b>	<b>\$4,343,733</b>	<b>\$4,343,733</b>	<b>\$4,341,657</b>	<b>(\$2,076)</b>	<b>(0.0%)</b>
General Sources	\$0	\$0	\$0	\$0	\$0	
<b>Total Funding Sources</b>	<b>\$4,915,850</b>	<b>\$4,343,733</b>	<b>\$4,343,733</b>	<b>\$4,341,657</b>	<b>(\$2,076)</b>	<b>(0.0%)</b>



## Description

Debt Service Funds are used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and special obligation bond principal and interest when the government is obligated in some manner for the payment. The City currently has three debt service funds.

### 2016 Special Obligation Improvement Bonds

This fund is used to accumulate monies for payment of Series 2016 \$17,580,000, 4.3% Special Obligation Bonds with semi-annual installments of principal plus interest until maturity in 2028. Financing is to be provided by property tax in the general fund and lease payments from enterprise funds. These bonds were used for the purchase and improvement of the Health Facility and Construction, expansion, renovation, and equipping the downtown government center. These bonds will be paid off in FY 2028.

The 2008B SO Bonds were refinanced in FY 2016 resulting in a savings of \$4,640,040 over the next thirteen years (average \$355,000/yr).

### Missouri Transportation Finance Corporation Loan

This fund accumulates monies for payment of the \$8.2 million, 3.92% loan for improvements to the Stadium Boulevard Corridor from Broadway to I-70. Financing is to be provided by TDD sales tax revenue. This loan will be paid off in FY 2022.

### Robert M. Lemone Trust

This fund is used to accumulate monies for payment of the loans for the purchase and renovation of 2810 Lemone Industrial Blvd. (the IBM building). The City assumed the obligation to pay these loans December 31, 2010. Financing is to be provided by sales tax revenue in the Public Improvement Fund and building lease payments. This loan will be paid off in FY 2020.

## Authorized Personnel

Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
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There are no personnel assigned to this budget.

# Debt Service Funds - Detail

## Mo Trans Finance Corp (Fund 3110)

'12 Missouri Transportation Finance Corp Loan	Original Issue	Interest Rates	Maturity Date	Amount Outstanding
	\$8,200,000	3.92%	03/01/22	\$2,320,456

Ordinance #20001 authorized a direct loan agreement with the Missouri Transportation Finance Corp for improvements to the Stadium Boulevard Corridor from Broadway to I-70. \$2.5 million of the loan was obtained during FY 2012 with the balance of \$5.7 million received 10/1/2012.

Year	Principal Requirements	Interest Requirements	Total Requirements
2020	\$901,086	\$82,390	\$983,476
2021	\$937,009	\$46,467	\$983,476
2022	\$482,361	\$9,376	\$491,737
<b>Total</b>	<b>\$2,320,456</b>	<b>\$138,233</b>	<b>\$2,458,689</b>

## Lemone Trust Fund (Fund 3100)

'11 Special Obligation Bonds - IBM Loan (12/28/10)	Original Issue	Interest Rates	Maturity Date	Amount Outstanding
	\$9,229,723	6.00%	10/01/20	\$1,313,950

On 12/28/10 the City received title to property at 2810 Lemone Industrial Blvd. and assumed the obligation to pay the seller's loan of \$2,550,000 to CAJF (Columbia Area Jobs Foundation) as well as a second loan in the amount of \$9,229,723. The debt is to be repaid by monthly lease payments for the building.

Year	Principal Requirements	Interest Requirements	Total Requirements
2020	\$1,210,912	\$46,581	\$1,257,493
2021	\$103,038	\$0	\$103,038
<b>Total</b>	<b>\$1,313,950</b>	<b>\$46,581</b>	<b>\$1,360,531</b>

# Debt Service Funds - Detail

## Lemone Trust Fund (Fund 3100)

### '11 Special Obligation Bonds

#### Robert M. Lemone Trust (12/28/10)

2810 Lemone Industrial Blvd - IBM Building	Original Issue	Interest Rates	Maturity Date	Amount Outstanding
	\$2,550,000	5.25%	01/01/21	\$421,891

On 12/28/10 the City received title to property at 2810 Lemone Industrial Blvd. and assumed the obligation to pay the seller's loan of \$2,550,000 to CAJF (Columbia Area Jobs Foundation) as well as a second loan in the amount of \$9,229,723. The debt is to be repaid by annual appropriation of sales tax revenue in the Public Improvement Fund. The principal is in escrow at Boone County National Bank.

Year	Principal Requirements	Interest Requirements	Total Requirements
2020	\$313,639	\$14,674	\$328,313
2021	\$108,252	\$1,186	\$109,438
<b>Total</b>	<b>\$421,891</b>	<b>\$15,860</b>	<b>\$437,751</b>

## Special Obligation Bond - Downtown Gov Center (Fund 3120)

### Special Obligation Bonds

#### '16 Improv. Downtown Govt. Center

Original Issue	Interest Rates	Maturity Date	Amount Outstanding
\$17,580,000	3.50% - 5.00%	09/30/28	\$13,865,000

In July 2016, the City issued Special Obligation Refunding Bonds. The City intends to fund the annual debt service payments in the bonds through lease payments to be charged to the City enterprise and governmental departments that will occupy space in the government center. The bonds were issued to refund the City's Special Obligation Bonds, Series 2008B.

Year	Principal Requirements	Interest Requirements	Total Requirements
2020	\$1,295,000	\$477,375	\$1,772,375
2021	\$1,350,000	\$424,200	\$1,774,200
2022	\$1,415,000	\$355,075	\$1,770,075
2023	\$1,475,000	\$282,825	\$1,757,825
2024	\$1,550,000	\$207,200	\$1,757,200
2025	\$1,615,000	\$144,225	\$1,759,225
2026	\$1,670,000	\$94,950	\$1,764,950
2027	\$1,720,000	\$52,700	\$1,772,700
2028	\$1,775,000	\$17,750	\$1,792,750
<b>Total</b>	<b>\$13,865,000</b>	<b>\$2,056,300</b>	<b>\$15,921,300</b>

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# Health and Environment



## Description

The Health and Environment departments are a group of departments with a central mission to preserve, protect, and promote our community. These departments are diverse in that they receive their funding through one of three mechanisms: from general city funds, special revenue funds, or funds held in trust. The departments receiving general city funding include Public Health and Human Services, Community Development, Economic Development, and Cultural Affairs. While there is some funding from dedicated sources such as grants and fees and service charges, much of the funding for these departments is considered to be general and, as such, can be moved from one department to any other general city funded department. The departments that receive special revenue funding include the Convention and Visitors Bureau, and the Community Development Block Grant Fund. The funding for these departments are dedicated and must be used to meet the specific needs of those departments. The department with funding held in trust is the Contributions Fund. Funds received in this department must be used for the specific purpose designated. The Office of Sustainability while a general fund department is completely offset by grants and transfers from the utilities.

## Health and Human Services

Public Health and Human Services provides essential services that support optimal health, safety and well-being for all city and county residents.

## Economic Development

Economic Development provides the necessary support to encourage and facilitate the growth of the economic base in Columbia.

## Cultural Affairs

Cultural Affairs enhances the vitality of the city and the quality of life for all citizens by creating an environment wherein artists and cultural organizations can thrive by fostering opportunities for creative expression and the preservation and celebration of the City's multi-cultural heritage.

## Office of Sustainability

The Office of Sustainability is responsible for internal and external sustainability efforts in Columbia.

## Community Development

The Office of Neighborhood Services, Building and Site Development and Planning have been combined into one department to better serve the public. The goal is customer service. Neighborhood Services improves the quality of life for Columbia's residents through fairly and swiftly enforcing city codes related to residential life and building a sense of community by offering valuable volunteer opportunities, and providing resources for neighborhood leaders to solve issues independently. Building and Site Development responds to our community's building safety needs in order to deliver an effective and efficient system of services, which minimizes risk to life, health and property. Planning provides long-range land use planning, transportation, housing, community and economic development planning services to the community.

## Community Development Block Grant

Community Development Block Grant Fund (CDBG) administers federal funding to improve low to moderate income neighborhoods through improvement of public infrastructure and community facilities, demolition of dilapidated buildings, construction of replacement housing, assistance to home owners and prospective home buyers, and rehabilitation of existing housing.

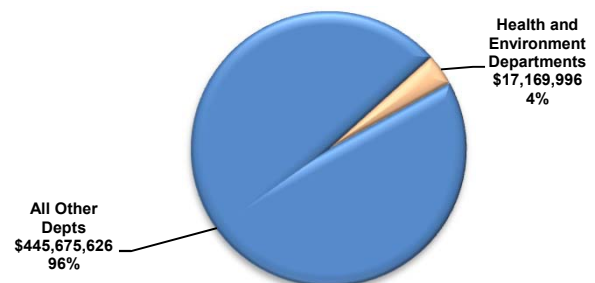
## Convention and Visitors Bureau

Convention and Visitors Bureau (CVB) promotes Columbia as a meeting, leisure and group tour destination through direct solicitations, tradeshow attendance, advertising and marketing.

## Contributions Fund

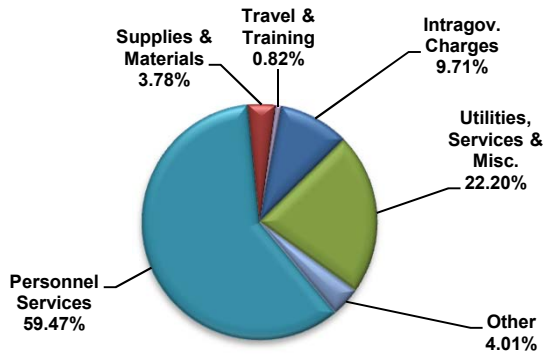
Contributions Fund manages donations to support and improve our community.

Health and Environment Expenses vs.  
All Other Dept. Expenses

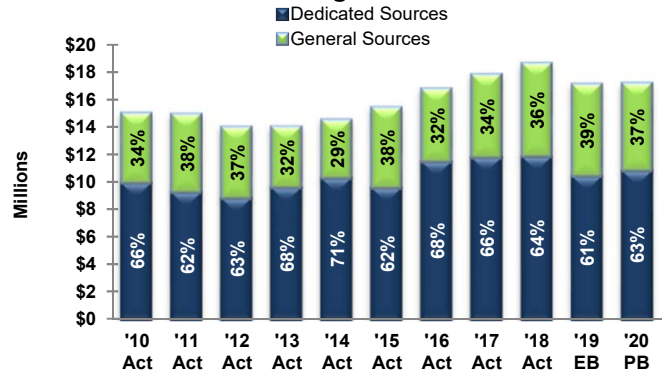


# Health and Environment - Summary

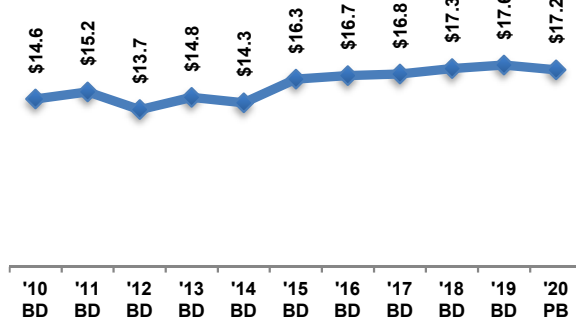
## FY 2020 Total Expenditures By Category



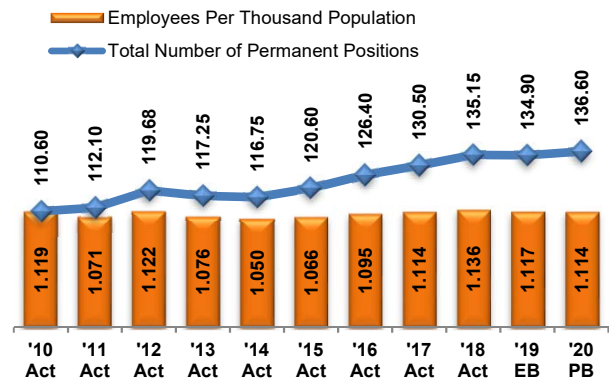
## Funding Sources



## Budgeted Expenditure History (in Millions)



## Permanent Positions



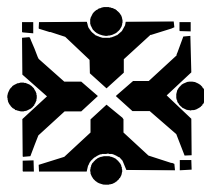
## Appropriations (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$9,345,333	\$9,962,433	\$9,628,333	\$10,211,674	\$249,241	2.5%
Supplies & Materials	\$558,766	\$682,316	\$653,294	\$649,447	(\$32,869)	(4.8%)
Travel & Training	\$139,902	\$153,617	\$145,659	\$141,247	(\$12,370)	(8.1%)
Intragov. Charges	\$1,796,593	\$1,777,334	\$1,777,334	\$1,667,901	(\$109,433)	(6.2%)
Utilities, Services & Misc.	\$4,723,336	\$4,602,816	\$4,521,350	\$3,811,070	(\$791,746)	(17.2%)
Capital	\$71,705	\$0	\$0	\$0	\$0	
Other	\$909,705	\$399,274	\$364,391	\$688,657	\$289,383	72.5%
<b>Total</b>	<b>\$17,545,340</b>	<b>\$17,577,790</b>	<b>\$17,090,361</b>	<b>\$17,169,996</b>	<b>(\$407,794)</b>	<b>(2.3%)</b>
Operating Expenses	\$16,562,074	\$17,178,516	\$16,725,970	\$16,481,339	(\$697,177)	(4.1%)
Non-Operating Expenses	\$909,705	\$399,274	\$364,391	\$688,657	\$289,383	72.5%
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$71,705	\$0	\$0	\$0	\$0	
Capital Projects	\$1,856	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$17,545,340</b>	<b>\$17,577,790</b>	<b>\$17,090,361</b>	<b>\$17,169,996</b>	<b>(\$407,794)</b>	<b>(2.3%)</b>

## Funding Sources (Where the Money Comes From)

Gross Rec. Taxes & Other Loc. Txes	\$3,296,867	\$3,359,009	\$3,359,009	\$3,412,766	\$53,757	1.6%
Grants	\$4,149,484	\$3,622,931	\$3,947,293	\$3,652,339	\$29,408	0.8%
Interest Revenue	\$28,567	\$78,128	\$78,128	\$78,128	\$0	0.0%
Fees & Service Charges	\$2,573,107	\$2,941,420	\$2,344,654	\$3,029,186	\$87,766	3.0%
Other Local Revenues	\$797,179	\$477,036	\$455,451	\$323,317	(\$153,719)	(32.2%)
Operating Transfer	\$944,709	\$731,931	\$731,931	\$606,370	(\$125,561)	(17.2%)
Intragov. Revenues (G&A Fees)	\$24,555	\$21,944	\$21,944	\$22,838	\$894	
Use of Fund Balance	\$0	\$605,464	\$211,584	\$0	(\$605,464)	(100.0%)
Less: Amt Added to Fund Bal	(\$1,146,855)	(\$764,201)	(\$758,703)	(\$332,105)	\$432,096	(56.5%)
<b>Dedicated Sources</b>	<b>\$10,667,613</b>	<b>\$11,073,662</b>	<b>\$10,391,291</b>	<b>\$10,792,839</b>	<b>(\$280,823)</b>	<b>(2.5%)</b>
<b>General Sources</b>	<b>\$6,877,727</b>	<b>\$6,504,128</b>	<b>\$6,699,070</b>	<b>\$6,377,157</b>	<b>(\$126,971)</b>	<b>(2.0%)</b>
<b>Total Funding Sources</b>	<b>\$17,545,340</b>	<b>\$17,577,790</b>	<b>\$17,090,361</b>	<b>\$17,169,996</b>	<b>(\$407,794)</b>	<b>(2.3%)</b>

# Public Health & Human Services Department (General Fund)

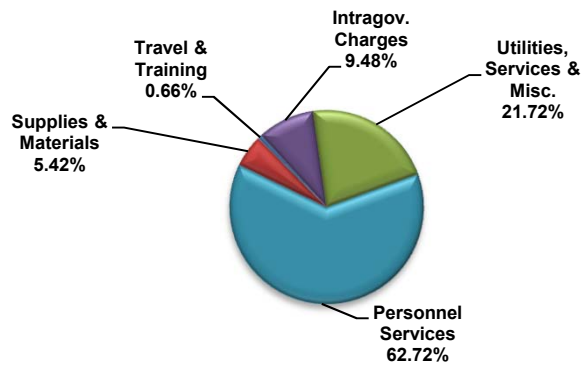


*City of Columbia*  
*Columbia, Missouri*

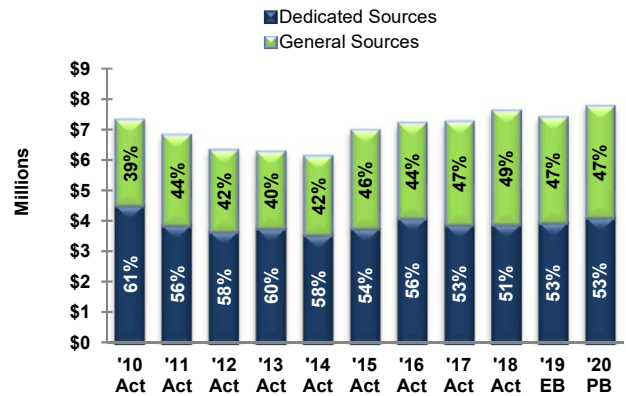


# Public Health & Human Services - Summary

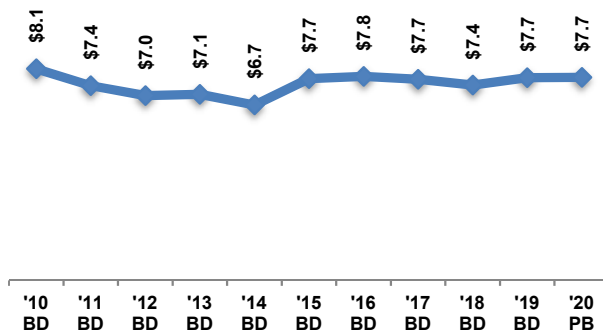
**FY 2020 Total Expenditures By Category**



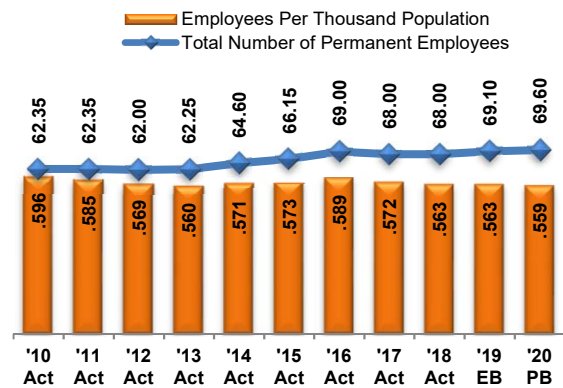
**Funding Sources**



**Budgeted Expenditure History (in Millions)**



**Permanent Positions**



## Appropriations (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$4,420,698	\$4,709,988	\$4,466,894	\$4,850,470	\$140,482	3.0%
Supplies & Materials	\$362,397	\$436,184	\$427,420	\$419,271	(\$16,913)	(3.9%)
Travel & Training	\$47,673	\$56,068	\$53,046	\$51,238	(\$4,830)	(8.6%)
Intragov. Charges	\$855,114	\$777,872	\$777,872	\$733,459	(\$44,413)	(5.7%)
Utilities, Services & Misc.	\$1,905,954	\$1,744,441	\$1,652,522	\$1,679,486	(\$64,955)	(3.7%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$7,591,836</b>	<b>\$7,724,553</b>	<b>\$7,377,754</b>	<b>\$7,733,924</b>	<b>\$9,371</b>	<b>0.1%</b>
Operating Expenses	\$7,591,836	\$7,724,553	\$7,377,754	\$7,733,924	\$9,371	0.1%
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$7,591,836</b>	<b>\$7,724,553</b>	<b>\$7,377,754</b>	<b>\$7,733,924</b>	<b>\$9,371</b>	<b>0.1%</b>

## Funding Sources (Where the Money Comes From)

Grants	\$2,832,120	\$2,921,029	\$2,844,566	\$2,924,522	\$3,493	0.1%
Other Funding Sources/Transfers	\$23,781	\$28,310	\$28,310	\$23,500	(\$4,810)	(17.0%)
Fees & Service Charges	\$824,175	\$825,721	\$826,946	\$928,455	\$102,734	12.4%
Other Local Revenue	\$178,333	\$231,675	\$214,035	\$203,955	(\$27,720)	(12.0%)
<b>Dedicated Sources</b>	<b>\$3,858,409</b>	<b>\$4,006,735</b>	<b>\$3,913,857</b>	<b>\$4,080,432</b>	<b>\$73,697</b>	<b>1.8%</b>
General Sources	\$3,733,427	\$3,717,818	\$3,463,897	\$3,653,492	(\$64,326)	(1.7%)
<b>Total Funding Sources</b>	<b>\$7,591,836</b>	<b>\$7,724,553</b>	<b>\$7,377,754</b>	<b>\$7,733,924</b>	<b>\$9,371</b>	<b>0.1%</b>

## Department Summary

### Description

The Columbia/Boone County Department of Public Health & Human Services provides essential services that support optimal health, safety and well-being for all city and county residents.

### Department Objectives

**Administration:** Responsible for the overall management of department operations. Includes the Epidemiology, Planning, and Evaluation Unit; Public Communications; and Vital Records. Provides staff support to the Board of Health.

**Community Health Promotion:** Supports overall community health with programs focused on overweight/obesity, physical activity, nutrition, adolescent health, HIV/STD, and health literacy. Emphasis is placed on evidence-based, comprehensive approaches to planning, developing, and evaluating health promotion initiatives to address social determinants of health.

**Animal Control:** Enforces Columbia and Boone County animal control ordinances. Services include investigating animal bite cases, rabies prevention, responsible pet ownership education, impoundment of dogs running at large, assistance in locating lost animals, animal cruelty and neglect investigations, and responding to injured animal and wildlife calls 24 hours per day.

**Environmental Public Health:** Enforces city, county, and state ordinances, rules, and regulations relating to environmental health and sanitation. Services include food service, licensed day care, lodging facility, and tattoo establishment inspections; food handler education and certification; recreational water testing and analysis; permitting and monitoring of public and semi-public swimming pools; environmental lead assessments; and mosquito control. The unit administers the Boone County Waste Water Permit Program and enforces the county's nuisance ordinance.

**Community Health:** Provides population-based health services including: communicable disease investigation and treatment, tuberculosis control, immunizations, child care nurse consultation, blood lead testing, chronic disease screening and education, tobacco cessation, as well as refugee, family planning, well-woman, and sexually transmitted disease clinics.

**WIC Program:** Provides nutrition education, breastfeeding support and supplemental food packages to women, infants, and children who meet medical and income requirements. The program serves women who are pregnant or breast-feeding; babies born prematurely, at a low birth weight or who demonstrate a medical or nutritional risk factor; and children under age five. Administers the Summer Food Program at Douglass Park.

**Social Services:** Provides a variety of social services including: pregnancy testing and counseling, pregnancy support services, Healthy Families America home visitation services, information and referral, medication assistance, utility assistance, and eligibility determination for department services.

### Department Objectives - continued

**Human Services:** Work includes addressing the causes and conditions of poverty by purchasing, coordinating and providing social services in the community. Provides staff support to the Columbia Human Services Commission and the Substance Abuse Advisory Commission.

### Highlights/Significant Changes

**For FY 2020, fee increases are proposed for Environmental Health and Animal Control.**

- For FY 2020, the Public Health and Human Services budget will increase \$9,371 or 0.1%.
- Personnel Services reflects an increase of \$140,482 or 3.0%. The cost for the proposed pay package for FY 2020 is \$197,071. The pay package includes: classifications have been moved to new pay bands as recommended by our consultants which may have resulted in a move to minimum adjustment for some employees. There is funding included for an incremental move toward the midpoint for employees that have been in their classification for 3, 4, or 5 years. In order to help address compression issues, a time in class adjustment has been included which is equal to 0.5% for each year employees have been in their classification more than five years. A 0.5% across the board increase has been included for all employees who are below the maximum rate for their pay band (which has been increased by the across the board increase). Supervisor adjustments have been implemented in order to ensure supervisors make 1% above the highest hourly rate of employees they supervise.
- A 1.00 FTE vacant Nurse Practitioner position was eliminated due to budget cuts to help pay for the proposed pay plan.
- A 1.00 FTE Environmental Health Specialist was added to address a 160% increase in the number of facilities requiring inspections since 2012 without any additional staff. The FDA recommends a ratio of 280 - 320 inspections per inspector. Our current ratio is 344. This additional inspector will decrease our ratio to 301 if there is no increase in current workload. An increase in various inspection fees will offset some of the increase and part of the costs will be recovered thru the County.
- A 0.50 FTE Tobacco Educator was added for FY 2020 to coordinate enforcement for the newly-established tobacco retail licensing program, including assuring compliance checks are completed and cases are sent to the prosecutor as needed.
- Potential cuts to Public Health and Human Services funding, at the state and federal level, could have a significant impact on revenue and services locally.
- The department is a City/County department, and as such, serves all of the Boone County population, employees per thousand Boone County population is estimated at 0.39 for FY 2020.

# Public Health & Human Services Department - Summary

## Department Summary - continued

### Highlights/Significant Changes - continued

- **Strategic Priority: Social Equity** - With continued support from the Lichtenstein Foundation and MU Health Care, influenza vaccines will continue to be offered to all K-12 students in public and private schools throughout the county.
- **Strategic Priority: Social Equity** - Social Services funding is \$893,556 for FY 2020. This amount remains unchanged since FY 2010 which was a decrease from the FY 2009 level of \$903,743.
- Boone County pays one-third of costs for services in this budget.
- Community Health Improvement Plan action teams have identified opportunities for incorporating safe, healthy & affordable housing as a strategic priority - which aligns with the Climate Action & Adaptation Plan. Key activities include increasing awareness and education for property owners and tenants on the benefits of safe, affordable, energy-efficient, and code-compliant housing for optimum well-being.

## Authorized Personnel

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
Administration	10.00	10.00	10.00	10.00	
Community Health Promotion	6.00	6.00	6.10	6.60	0.50
Animal Control	7.50	7.50	7.50	7.50	
Environmental Public Health	9.30	9.30	9.30	10.25	0.95
Community Health	17.95	17.95	18.95	18.00	(0.95)
Women, Infants, and Children (WIC)	8.50	8.50	8.50	8.50	
Human & Social Services	8.75	8.75	8.75	8.75	
<b>Total Personnel</b>	<b>68.00</b>	<b>68.00</b>	<b>69.10</b>	<b>69.60</b>	<b>0.50</b>
Permanent Full-Time	63.90	63.90	65.00	66.00	1.00
Permanent Part-Time	4.10	4.10	4.10	3.60	(0.50)
<b>Total Permanent</b>	<b>68.00</b>	<b>68.00</b>	<b>69.10</b>	<b>69.60</b>	<b>0.50</b>

# Public Health & Human Services

## Budget Detail By Division

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
<b>Administration</b>						
Personnel Services	\$848,407	\$852,250	\$812,114	\$910,432	\$58,182	6.8%
Supplies and Materials	\$36,884	\$23,274	\$18,115	\$17,830	(\$5,444)	(23.4%)
Travel and Training	\$19,158	\$9,900	\$8,455	\$9,250	(\$650)	(6.6%)
Intragovernmental Charges	\$134,673	\$126,976	\$126,976	\$138,823	\$11,847	9.3%
Utilities, Services, & Misc.	\$408,161	\$164,743	\$81,685	\$82,400	(\$82,343)	(50.0%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$1,447,283</b>	<b>\$1,177,143</b>	<b>\$1,047,345</b>	<b>\$1,158,735</b>	<b>(\$18,408)</b>	<b>(1.6%)</b>
<b>Community Health Promotion</b>						
Personnel Services	\$372,749	\$437,339	\$395,942	\$446,163	\$8,824	2.0%
Supplies and Materials	\$55,267	\$73,606	\$73,606	\$60,700	(\$12,906)	(17.5%)
Travel and Training	\$5,987	\$4,342	\$4,342	\$4,142	(\$200)	(4.6%)
Intragovernmental Charges	\$34,479	\$30,070	\$30,070	\$39,358	\$9,288	30.9%
Utilities, Services, & Misc.	\$52,600	\$53,518	\$53,517	\$52,616	(\$902)	(1.7%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$521,082</b>	<b>\$598,875</b>	<b>\$557,477</b>	<b>\$602,979</b>	<b>\$4,104</b>	<b>0.7%</b>
<b>Animal Control</b>						
Personnel Services	\$410,941	\$416,978	\$397,701	\$439,341	\$22,363	5.4%
Supplies and Materials	\$24,284	\$25,486	\$21,881	\$25,486	\$0	0.0%
Travel and Training	\$1,573	\$3,152	\$3,152	\$3,152	\$0	0.0%
Intragovernmental Charges	\$97,034	\$61,426	\$61,426	\$56,705	(\$4,721)	(7.7%)
Utilities, Services, & Misc.	\$178,362	\$185,738	\$181,725	\$188,081	\$2,343	1.3%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$712,194</b>	<b>\$692,780</b>	<b>\$665,885</b>	<b>\$712,765</b>	<b>\$19,985</b>	<b>2.9%</b>
<b>Environmental Public Health</b>						
Personnel Services	\$532,038	\$575,768	\$545,860	\$605,068	\$29,300	5.1%
Supplies and Materials	\$14,866	\$18,242	\$18,242	\$21,082	\$2,840	15.6%
Travel and Training	\$10,205	\$13,872	\$13,872	\$9,372	(\$4,500)	(32.4%)
Intragovernmental Charges	\$109,267	\$126,413	\$126,413	\$96,499	(\$29,914)	(23.7%)
Utilities, Services, & Misc.	\$65,872	\$65,826	\$65,826	\$92,469	\$26,643	40.5%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$732,248</b>	<b>\$800,121</b>	<b>\$770,213</b>	<b>\$824,490</b>	<b>\$24,369</b>	<b>3.0%</b>
<b>Community Health</b>						
Personnel Services	\$1,251,326	\$1,374,230	\$1,291,576	\$1,383,138	\$8,908	0.6%
Supplies and Materials	\$147,842	\$204,420	\$204,420	\$208,017	\$3,597	1.8%
Travel and Training	\$6,566	\$13,375	\$13,375	\$13,375	\$0	0.0%
Intragovernmental Charges	\$267,243	\$231,468	\$231,468	\$222,082	(\$9,386)	(4.1%)
Utilities, Services, & Misc.	\$224,580	\$284,649	\$285,204	\$280,281	(\$4,368)	(1.5%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$1,897,557</b>	<b>\$2,108,142</b>	<b>\$2,026,043</b>	<b>\$2,106,893</b>	<b>(\$1,249)</b>	<b>(0.1%)</b>

# Public Health & Human Services

## Budget Detail By Division - Continued

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
<b>Women, Infants and Children (WIC)</b>						
Personnel Services	\$469,127	\$512,467	\$501,491	\$525,761	\$13,294	2.6%
Supplies and Materials	\$8,097	\$12,850	\$12,850	\$12,850	\$0	0.0%
Travel and Training	\$343	\$3,850	\$3,850	\$3,850	\$0	0.0%
Intragovernmental Charges	\$140,347	\$128,367	\$128,367	\$113,505	(\$14,862)	(11.6%)
Utilities, Services, & Misc.	\$41,629	\$30,997	\$26,709	\$31,381	\$384	1.2%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$659,543</b>	<b>\$688,531</b>	<b>\$673,267</b>	<b>\$687,347</b>	<b>(\$1,184)</b>	<b>(0.2%)</b>
<b>Human Services</b>						
Personnel Services	\$536,110	\$540,956	\$522,210	\$540,567	(\$389)	(0.1%)
Supplies and Materials	\$75,157	\$78,306	\$78,306	\$73,306	(\$5,000)	(6.4%)
Travel and Training	\$3,841	\$7,577	\$6,000	\$8,097	\$520	6.9%
Intragovernmental Charges	\$72,071	\$73,152	\$73,152	\$66,487	(\$6,665)	(9.1%)
Utilities, Services, & Misc.	\$47,741	\$65,415	\$64,301	\$58,702	(\$6,713)	(10.3%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$734,920</b>	<b>\$765,406</b>	<b>\$743,969</b>	<b>\$747,159</b>	<b>(\$18,247)</b>	<b>(2.4%)</b>
<b>Social Services Funding</b>						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Supplies and Materials	\$0	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$887,009	\$893,555	\$893,555	\$893,556	\$1	0.0%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$887,009</b>	<b>\$893,555</b>	<b>\$893,555</b>	<b>\$893,556</b>	<b>\$1</b>	<b>0.0%</b>
<b>Department Total</b>						
Personnel Services	\$4,420,698	\$4,709,988	\$4,466,894	\$4,850,470	\$140,482	3.0%
Supplies and Materials	\$362,397	\$436,184	\$427,420	\$419,271	(\$16,913)	(3.9%)
Travel and Training	\$47,673	\$56,068	\$53,046	\$51,238	(\$4,830)	(8.6%)
Intragovernmental Charges	\$855,114	\$777,872	\$777,872	\$733,459	(\$44,413)	(5.7%)
Utilities, Services, & Misc.	\$1,905,954	\$1,744,441	\$1,652,522	\$1,679,486	(\$64,955)	(3.7%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$7,591,836</b>	<b>\$7,724,553</b>	<b>\$7,377,754</b>	<b>\$7,733,924</b>	<b>\$9,371</b>	<b>0.1%</b>

# Public Health & Human Services

## Authorized Positions By Division

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
<b>Administration</b>					
7700 - Director, Public of Hlth & Hum Srvs	1.00	1.00	1.00	1.00	
7680 - Asst. Director, Pub. Hlth & Hum Srv	1.00	1.00	1.00	1.00	
7308 - Public Health Planning Supervisor	1.00	1.00	1.00	1.00	
4801 - Community Relations Spec.	1.00	1.00	1.00	1.00	
4103 - Senior Planner	3.00	3.00	3.00	3.00	
1008 - Senior Administrative Supervisor	1.00	1.00	1.00	1.00	
1006 - Senior Administrative Supp. Assistant	1.00	1.00	1.00	1.00	
1005 - Administrative Support Assistant	1.00	1.00	1.00	1.00	
<b>Total Personnel</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	
Permanent Full-Time	10.00	10.00	10.00	10.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	
<b>Community Health Promotion</b>					
7375 - Public Health Promotion Supervisor	1.00	1.00	1.00	1.00	
7360 - Tobacco Enforcement and Educ. Officer**	0.00	0.00	0.00	0.50	0.50
7303 - Health Educator^	4.75	4.75	4.85	4.85	
1005 - Administrative Support Assistant	0.25	0.25	0.25	0.25	
<b>Total Personnel</b>	<b>6.00</b>	<b>6.00</b>	<b>6.10</b>	<b>6.60</b>	<b>0.50</b>
Permanent Full-Time	4.15	4.15	4.25	5.25	1.00
Permanent Part-Time	1.85	1.85	1.85	1.35	(0.50)
<b>Total Permanent</b>	<b>6.00</b>	<b>6.00</b>	<b>6.10</b>	<b>6.60</b>	<b>0.50</b>
^ During FY 2019, (1) 0.75 Health Educator position was increased to 0.85 FTE.					
** In FY 2020, 0.50 FTE Tobacco Enforcement and Education Officer was added to coordinate enforcement for the newly-established tobacco retail licensing program.					
<b>Animal Control</b>					
7105 - Animal Control Supervisor	1.00	1.00	1.00	1.00	
7101 - Animal Control Officer	6.00	6.00	6.00	6.00	
1005 - Administrative Support Assistant	0.50	0.50	0.50	0.50	
<b>Total Personnel</b>	<b>7.50</b>	<b>7.50</b>	<b>7.50</b>	<b>7.50</b>	
Permanent Full-Time	7.50	7.50	7.50	7.50	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>7.50</b>	<b>7.50</b>	<b>7.50</b>	<b>7.50</b>	
<b>Environmental Public Health</b>					
7309 - Communicable Disease Spec. #	0.05	0.05	0.05	0.00	(0.05)
7207 - Environmental Public Health Supv	1.00	1.00	1.00	1.00	
7201 - Environmental Public Health Spec. *	7.00	7.00	7.00	8.00	1.00
1006 - Senior Admin. Support Assistant	1.00	1.00	1.00	1.00	
1005 - Administrative Support Assistant	0.25	0.25	0.25	0.25	
<b>Total Personnel</b>	<b>9.30</b>	<b>9.30</b>	<b>9.30</b>	<b>10.25</b>	<b>0.95</b>
Permanent Full-Time	9.30	9.30	9.30	10.25	0.95
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>9.30</b>	<b>9.30</b>	<b>9.30</b>	<b>10.25</b>	<b>0.95</b>

# In FY 2020, 0.05 FTE Communicable Disease Specialist was reallocated to the Community Health division.

\* In FY 2020, 1.0 FTE Environmental Public Health Specialist was added to the Environmental Public Health division due to increased workload.

# Public Health & Human Services

## Authorized Positions By Division - Continued

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
<b>Community Health</b>					
7600 - Community Health Manager	1.00	1.00	1.00	1.00	
7515 - Nursing Supervisor	1.00	1.00	1.00	1.00	
7510 - Licensed Practical Nurse *	0.00	0.00	1.00	1.00	
7506 - Nurse Practitioner ^	2.00	2.00	2.00	1.00	(1.00)
7503 - Public Health Nurse	8.00	8.00	8.00	8.00	
7309 - Communicable Disease Spec **	0.95	0.95	0.95	1.00	0.05
1030 - Medical Billing Clerk	1.00	1.00	1.00	1.00	
1007 - Administrative Supervisor	1.00	1.00	1.00	1.00	
1005 - Admin. Support Assistant	3.00	3.00	3.00	3.00	
<b>Total Personnel</b>	<b>17.95</b>	<b>17.95</b>	<b>18.95</b>	<b>18.00</b>	<b>(0.95)</b>
Permanent Full-Time	16.95	16.95	17.95	17.00	(0.95)
Permanent Part-Time	1.00	1.00	1.00	1.00	
<b>Total Permanent</b>	<b>17.95</b>	<b>17.95</b>	<b>18.95</b>	<b>18.00</b>	<b>(1.90)</b>
* During FY 2019, a 1.00 FTE Licensed Practical Nurse was added due to a grant that comes with three years of funding.					
** In FY 2020, 0.05 FTE Communicable Disease Specialist was reallocated from Environment Public Health.					
^ In FY 2020, a vacant 1.00 FTE Nurse Practitioner was deleted due to budget cuts.					
<b>Women, Infants and Children (WIC)</b>					
7451 - WIC Office Specialist	3.00	3.00	3.00	3.00	
7405 - Nutrition Supervisor	1.00	1.00	1.00	1.00	
7403 - Nutritionist	2.50	2.50	2.50	2.50	
1005 - Administrative Support Assistant	2.00	2.00	2.00	2.00	
<b>Total Personnel</b>	<b>8.50</b>	<b>8.50</b>	<b>8.50</b>	<b>8.50</b>	<b>0.00</b>
Permanent Full-Time	8.00	8.00	8.00	8.00	
Permanent Part-Time	0.50	0.50	0.50	0.50	
<b>Total Permanent</b>	<b>8.50</b>	<b>8.50</b>	<b>8.50</b>	<b>8.50</b>	<b>0.00</b>
<b>Human Services</b>					
7302 - Social Services Supervisor	1.00	1.00	1.00	1.00	
7301 - Social Services Clinic Specialist	2.75	2.75	2.75	2.75	
7299 - Social Services Home Visit Spec.	3.00	3.00	3.00	3.00	
4616 - Human Services Manager	1.00	1.00	1.00	1.00	
1006 - Senior Admin. Support Assistant	1.00	1.00	1.00	1.00	
<b>Total Personnel</b>	<b>8.75</b>	<b>8.75</b>	<b>8.75</b>	<b>8.75</b>	<b>0.00</b>
Permanent Full-Time	8.00	8.00	8.00	8.00	
Permanent Part-Time	0.75	0.75	0.75	0.75	
<b>Total Permanent</b>	<b>8.75</b>	<b>8.75</b>	<b>8.75</b>	<b>8.75</b>	<b>0.00</b>
<b>Department Totals</b>					
Permanent Full-Time	63.90	63.90	65.00	66.00	1.00
Permanent Part-Time	4.10	4.10	4.10	3.60	(0.50)
<b>Total Permanent</b>	<b>68.00</b>	<b>68.00</b>	<b>69.10</b>	<b>69.60</b>	<b>0.50</b>



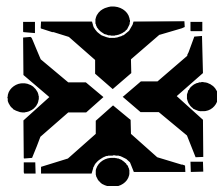
# Health Department Fees and Charges

	Chapter/ Section	Date Last Changed	FY 2019	FY 2020	
			Fee	Fee	Effective Date
<b>Death Certificates</b> Fee collected for death certificates is determined by the Missouri Department of Health and Senior Services	State		\$13.00 for first copy/ \$10.00 for each additional copy	\$13.00 for first copy/ \$10.00 for each additional copy	
<b>Birth Certificates</b> Fee collected for birth certificates is determined by the Missouri Department of Health and Senior Services	State		\$15.00	\$15.00	
<b>Domestic Partnership Registry</b> Fee collected for domestic partnership registration and termination	12-74 (c)	09-04-12	\$25.00	\$25.00	
<b>Alcohol Server Certificates</b> Fee collected for server certificates issued to persons selling or serving alcohol	4-104 (a)	11-19-12	\$3.00 \$2.00 \$5.00 total	\$3.00 \$2.00 \$5.00 total	
<b>Boarding Fee</b> Animal impounded for running at large that is not a dangerous exotic animal or a dangerous or aggressive animal	5-5(a)	07-05-11	\$15.00/day	\$20.00/day	10-01-19
<b>Impoundment Fee</b> Animal impounded for running at large that is not a dangerous exotic animal or a dangerous or aggressive animal	5-5(a)	07-05-11	\$25.00	\$35.00	10-01-19
<b>Dangerous and Aggressive Animal Permit Fees</b>  Annual fee collected from pet owners who have an animal that has been declared by Municipal Court as a dangerous or aggressive animal	5-57 (i)	07-05-11	\$275.00	\$300.00	10-01-19
<b>Microchipping</b> Animal that is a domestic dog or cat that has not been implanted with a readable identifying microchip , the animal shall be implanted with an identifying microchip before being released	5-5(a)	07-05-11	\$10.00, plus the cost of the microchip	\$15.00, plus the cost of the microchiup	10-01-19
<b>Spay or neuter fee</b> Owner shall pay a spay or neuter fee before the dog or cat is released	5-5(a)(6)	07-05-11	\$75.00	\$100.00	10-01-19
<b>Charges for Health services</b> Patrons of the health department shall pay fees based on the current Medicaid invoice amount, with the exception of the services listed below, for personal health services. No one will be denied health services for inability to pay.	11-17	10-01-13			
<b>Social Services</b> Prescription eye glass co-pay	11-17	10-01-13	\$10.00	\$10.00	
<b>Food Establishments</b> Annual inspection fee					
- Annual Gross Receipts less than \$250,000	11-132(a)(1)	10-01-17	\$205.00	\$220.00	10-01-19
- Annual Gross Receipts of \$250,000-\$750,000	11-132(a)(2)	10-01-17	\$285.00	\$305.00	10-01-19
- Annual Gross Receipts more than \$750,000	11-132(a)(3)	10-01-17	\$530.00	\$570.00	10-01-19

# Health Department Fees and Charges

			FY 2019	FY 2020	
	Chapter/ Section	Date Last Changed	Fee	Fee	Effective Date
<b>Food Establishments (continued)</b>					
Administrative service fee per inspection for the second and subsequent reinspections required to correct violations noted during the inspection process.	11-132(e)	10-01-17	\$110.00	\$110.00	
Persons conducting a temporary food event (an event lasting less than fifteen (15) days)	11-132(f)	09-19-11			
- One to Three-day event		10-01-17	\$35.00	\$40.00	10-01-19
- Four to Fourteen-day event		10-01-07	\$65.00	\$70.00	10-01-19
Food Managers/Food Handler Cards Fees					
- For each new or renewed food manager's certificate	11-132(g)	09-19-11	\$15.00	\$15.00	
- For each duplicate food manager's certificate	11-132(g)	09-19-11	\$5.00	\$5.00	
- For each new or renewed food handler's certificate	11-132(h)	09-19-11	\$15.00	\$15.00	
- For each duplicate food handler's certificate	11-132(h)	09-19-11	\$5.00	\$5.00	
Plan Review Fee					
- Facilities classified as low risk	11-132(i)(1)	10-01-17	\$130.00	\$140.00	10-01-19
- Facilities classified as medium risk	11-132(i)(2)	10-01-17	\$200.00	\$215.00	10-01-19
- Facilities classified as high risk	11-132(i)(3)	10-01-17	\$400.00	\$430.00	10-01-19
<b>Tattoo Establishment permits</b>					
Annual inspection fee	11-362(d)	10-01-12	\$150.00	\$165.00	10-01-19
<b>Junkyard inspections annual license</b>					
Annual gross sales of twenty-five thousand dollars (\$25,000.00) or less shall pay an annual inspection fee	11-179	09-18-00	\$100.00	\$110.00	10-01-19
Annual gross sales of greater than twenty-five thousand dollars shall pay an annual inspection fee	11-179	09-18-00	\$150	\$160	10-01-19
<b>Swimming Pools</b>					
Annual Inspection Fee					
- per pool or spa permit for pools requiring seasonal inspections	11-278	09-21-09	\$250.00	\$270.00	10-01-19
- per pool or spa permit requiring annual inspections	11-278	09-21-09	\$400.00	\$430.00	10-01-19

# Capital Projects Fund - Health and Environment Projects

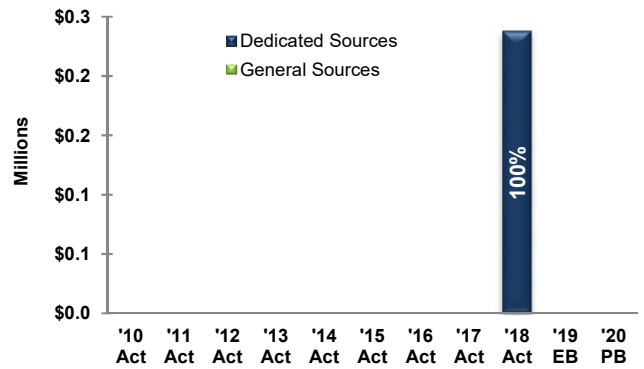


*City of Columbia*  
*Columbia, Missouri*

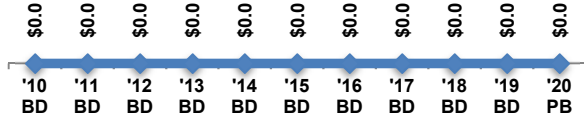
# Capital Projects Fund - Health & Environment

## FY 2020 Total Expenditures By Category

## Funding Sources



## Budgeted Expenditure History (in Millions)



## Permanent Positions

There are no personnel directly assigned to this department. When engineering is performed on projects, the Engineer's time is charged here.

## Appropriations (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Supplies & Materials	\$0	\$0	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	\$0	
Intragov. Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services & Misc.	\$1,856	\$0	\$0	\$0	\$0	
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$1,856</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$1,856	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$1,856</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

## Funding Sources (Where the Money Comes From)

Capital Fund Balance	\$0	\$0	\$0	\$0	\$0	
Prior Year Appropriations	\$0	\$0	\$0	\$0	\$0	
Oper. Trnsf (General Fd)	\$237,306	\$0	\$0	\$0	\$0	
Less: Current Year Surplus	(\$235,450)	\$0	\$0	\$0	\$0	
Dedicated Sources	<b>\$1,856</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
General Sources	\$0	\$0	\$0	\$0	\$0	
<b>Total Funding Sources</b>	<b>\$1,856</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

## Capital Projects - Major Projects and Fiscal Impact

### Major Projects

### Fiscal Impact

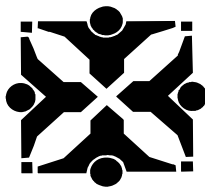
There are no projects planned for FY 2020.

## Authorized Personnel

There are no personnel assigned to this budget.

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# Economic Development Department (General Fund)

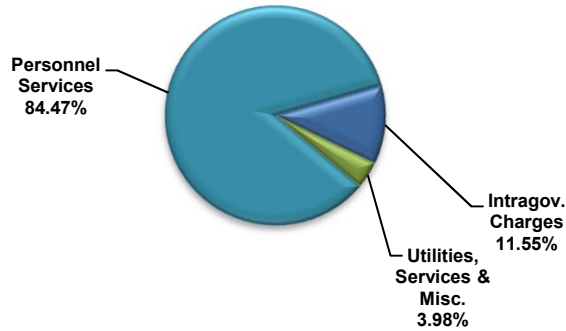


*City of Columbia*  
*Columbia, Missouri*

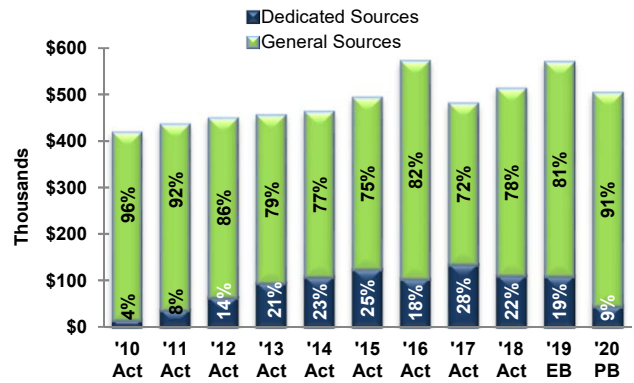


# Economic Development (General Fund)

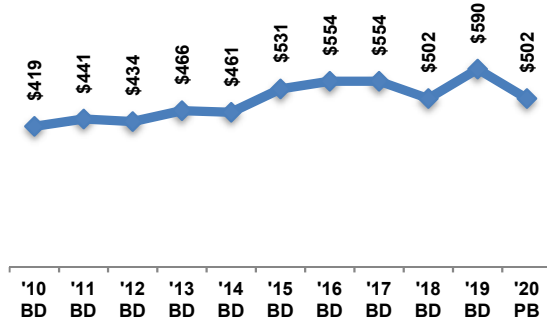
**FY 2020 Total Expenditures By Category**



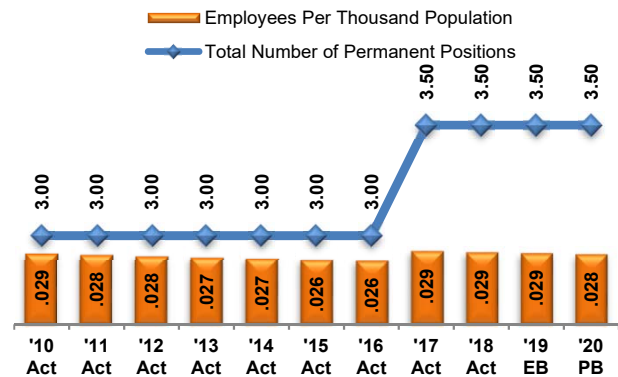
**Funding Sources**



**Budgeted Expenditure History (in Thousands)**



**Permanent Positions**



## Appropriations (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$394,023	\$426,502	\$404,795	\$424,363	(\$2,139)	(0.5%)
Supplies & Materials	\$3,903	\$3,520	\$3,520	\$0	(\$3,520)	(100.0%)
Travel & Training	\$0	\$0	\$0	\$0	\$0	
Intragov. Charges	\$56,498	\$64,856	\$64,856	\$58,038	(\$6,818)	(10.5%)
Utilities, Services & Misc.	\$56,729	\$95,000	\$95,000	\$20,000	(\$75,000)	(78.9%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$511,153</b>	<b>\$589,878</b>	<b>\$568,171</b>	<b>\$502,401</b>	<b>(\$87,477)</b>	<b>(14.8%)</b>
Operating Expenses	\$511,153	\$589,878	\$568,171	\$502,401	(\$87,477)	(14.8%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$511,153</b>	<b>\$589,878</b>	<b>\$568,171</b>	<b>\$502,401</b>	<b>(\$87,477)</b>	<b>(14.8%)</b>

## Funding Sources (Where the Money Comes From)

Other Funding Sources/Trnsfrs *	\$46,000	\$75,000	\$75,000	\$0	(\$75,000)	(100.0%)
Other Local Rev:**	\$64,577	\$45,482	\$33,944	\$45,482	\$0	0.0%
<b>Dedicated Sources</b>	<b>\$110,577</b>	<b>\$120,482</b>	<b>\$108,944</b>	<b>\$45,482</b>	<b>(\$75,000)</b>	<b>(62.2%)</b>
General Sources	\$400,576	\$469,396	\$459,227	\$456,919	(\$12,477)	(2.7%)
<b>Total Funding Sources</b>	<b>\$511,153</b>	<b>\$589,878</b>	<b>\$568,171</b>	<b>\$502,401</b>	<b>(\$87,477)</b>	<b>(14.8%)</b>

\* Other Funding Sources/Trnsfrs, do not include \$29,000 that is going directly from CVB to REDI for Economic Development activities in FY 2018. In FY 2020, this transfer stopped and CVB is paying REDI directly.

\*\*Other Local Revenues include a Reimbursement from REDI (Regional Economic Development Incorporated). For FY 2018 this also includes \$30,000 from the University for partial reimbursement of Entrepreneurship Program Coordinator position.

## Department Summary

### Description

This Department provides the necessary support to encourage and facilitate the growth of the economic base in Columbia. This task includes working with the various local, regional and state economic development agencies, as well as educational institutions in an effort to attract new businesses, retain and expand existing businesses, and foster a stronger entrepreneurial ecosystem for business start-ups and emerging technologies. This Department staffs **Regional Economic Development Inc. (REDI)**, which provides additional operating funds.

### Department Objectives

#### Strategic Priority: Economy - Jobs that Support Families

The staff's goal is to promote positive economic growth in Columbia and Boone County while maintaining the region's exceptional quality of life. The Department/REDI purpose is to facilitate the creation and retention of quality, sustainable jobs in our community. The three program areas are: 1) marketing the community as a destination for primary businesses with an emphasis on manufacturing, life science and technology sectors by providing workforce, site and building data to prospects; 2) working with existing employers on business retention and expansion, especially workforce development initiatives; and, 3) supporting the entrepreneurial community through a variety of activities, programs and business counseling services at REDI's Innovation Hub through collaborative and coordinated efforts with area resources and agencies.

### Highlights/Significant Changes

- There no changes in positions.
- Total expenses for FY 2020 decreased \$87,477 or 14.8% due to a change in the way certain payments to REDI are being budgeted for FY 2020.
- Personnel Services reflects an decrease of \$2,139 or 0.5%. The decrease was due to turnover that resulted in filling a position at a lower cost. The cost for the proposed pay package for FY 2020 is \$3,852. The pay package includes: classifications have been moved to new pay bands as recommended by our consultants which may have resulted in a move to minimum adjustment for some employees. There is funding included for an incremental move toward the midpoint for employees that have been in their classification for 3, 4, or 5 years. In order to help address compression issues, a time in class adjustment has been included which is equal to 0.5% for each year employees have been in their classification more than five years. A 0.5% across the board increase has been included for all employees who are below the maximum rate for their pay band (which has been increased by the across the board increase). Supervisor adjustments have been implemented in order to ensure supervisors make 1% above the highest hourly rate of employees they supervise.
- Budgets cuts of \$3,520 were taken to pay for the pay plan.

### Highlights/Significant Changes - continued

- Utilities, Service, & Misc. for FY 2020 are decreasing by \$75,000 or 78.9% due to moving the expenses for REDI participation to CVB where the money originates. In previous years funds were transferred from CVB to Economic Development and then Economic Development wrote the check that went to REDI.
- Staff serve as co-chairs for the Economy Priority of the City's Strategic Plan 2016-2019, providing leadership to the team in establishing goals, indicators and metrics to ensure the creation of quality jobs that pay a living wage. The Boone County Average Wage has increased from \$34,808 on July 1, 2015 to \$37,442 on July 1, 2017 to \$38,256 on July 1, 2018 to \$39,186 on July 1, 2019. Since July 1, 2015, the Boone County Average Wage has increased by \$4,378.
- The International Economic Development Council (IEDC) recognized REDI as an Accredited Economic Development Organization (AEDO). REDI staff compiled and submitted an application for accreditation which was followed by an IEDC site visit to REDI. REDI is one of only 62 organizations to earn AEDO status worldwide. The recertification process will begin in 2020.
- Dana Light Axle Products has readied its plant for the arrival of new equipment, a \$53 million investment that will retain 89 jobs and create at least 135 new jobs. REDI worked with Dana to secure Chapter 100 Revenue Bonds and bring this new production line to Columbia.
- Aurora Organic Dairy held the ribbon cutting for the Columbia fluid milk processing plant in April. The Phase 1 of the project was in excess of \$110 million, and the company has created approximately 100 new jobs. An expansion in the first three years is planned and will bring additional investment and create 50 additional jobs. REDI facilitated the project from proposal through site visits and selection, as well as the Chapter 100 Revenue Bond Incentive process.
- American Outdoor Brands has completed its national distribution center announced in 2017 for Boone County, a \$55 million investment that will create more than 150 jobs. The facility became operational in Q4 2018. REDI facilitated the site selection and Chapter 100 Revenue Bonds incentive process.
- In May 2018 the Nuclear Regulatory Commission (NRC) authorized its staff to issue a construction permit to Northwest Medical Isotopes, LLC (NWMI) for a first-of-a-kind facility dedicated to medical isotope production. The approved construction permit allows NWMI to build a Radioisotope Production Facility in the Discovery Ridge Research Park for the production of molybdenum-99 (Mo-99) and other radioisotopes. Mo-99 is used in medicine to create technetium-99m, an isotope used in millions of diagnostic procedures annually in the United States. REDI facilitated the Chapter 100 Revenue Bond Incentive process in fall 2019.

# Department of Economic Development

## Department Summary - continued

### Highlights/Significant Changes - continued

- The Hinshaw East Site, an 80-acre site on Route B in Columbia, was granted full Missouri Certified Site status for 57 of the acres in March. REDI assisted the certification process with the Missouri Department of Economic Development.
- REDI's Innovation Hub is a co-working space that offers business counseling, training sessions, classes and programs to local entrepreneurs. REDI's Entrepreneurship Coordinator continually develops new programming for the Hub, which is currently home to over 25 entrepreneurs advancing their startups and business concepts.
- REDI's Innovation Hub saw several clients "graduate" from the program and move into permanent space in the community. Additionally, several existing and former Hub clients continue to grow their teams; combined Hub clients created over 18 FT jobs over the last two years.
- In support of the region's burgeoning entrepreneurial ecosystem, REDI staff coordinated numerous entrepreneurial activities and events, such as Women Founder's Pitch Competition, Game Jam weekends, Grassroots Entrepreneurs, and Hackathons.
- REDI staff continues to collaborate with the region's other entrepreneurial resources, and has provided leadership and coordination of several initiatives, including the Entrepreneurial Master Calendar and Ecosystem Resource Map. In addition, REDI welcomed two new resource partners on-site at the REDI offices: Missouri Women's Business Center and the Missouri Procurement Technical Assistance Center.
- REDI has collaborated with The Business Loop and other partners for a revitalization project focused on the I-70 Business Loop. This included an award of a Smart Growth America grant from the EDA for professional technical assistance in creating new community assets and programs that support small scale manufacturing. Partnerships have been formed for the establishment of a shared commercial kitchen and an enhanced makerspace program on the Loop.

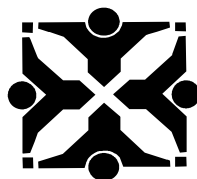
### Highlights/Significant Changes - continued

- REDI's Entrepreneurship Coordinator has been certified as a PeerSpectives Roundtable System facilitator, a program of the Edward Lowe Foundation. Facilitators lead 8-12 second-stage company leaders through an experience that improves leadership skills, sharpens decision making abilities and builds relationships with peers.
- Staff creates and maintains marketing and promotional materials for REDI, including its website, social media presence, publications, videos, and Newlinks, an e-newsletter format that is distributed weekly or biweekly to a wide audience to share information and awareness of REDI programs and activities, many of which highlighted REDI's 30-year anniversary in 2018. REDI also launched a new public awareness campaign which includes radio, print, and online advertisements.
- Staff assists the Supplier Diversity Program Development Director with the promotion and sponsorship of events, workshops, contractor expos and an online directory of resources for the City's MWBE program.
- REDI was proud to sponsor the African American Heritage Trail marker honoring Annie Fisher that was unveiled and dedicated in September. Annie Fisher was a woman born to former slaves who, despite all the odds against her, was a very successful entrepreneur famous for her cooking, catering, the special biscuits she baked and sold across the country, owning and managing real estate, running a farm and operating a restaurant. She also built a mansion in downtown Columbia that was torn down during Urban Renewal near where the marker stands today.
- Staff also participates in other community initiatives including Cradle to Career Alliance, Mayors Climate Protection Agreement Awards, Economic Outlook Conference, and University of Missouri and Columbia College student recruitment efforts.

### Authorized Personnel

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
8903 - Entrepreneurship Prog. Coord.	1.00	1.00	1.00	1.00	
8901 - Asst. Director, Economic Dev.	1.00	1.00	1.00	1.00	
8900 - Director, Economic Development	0.50	0.50	0.50	0.50	
1006 - Senior Admin. Support Assistant	1.00	1.00	1.00	1.00	
<b>Total Personnel</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	
Permanent Full-Time	3.50	3.50	3.50	3.50	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	

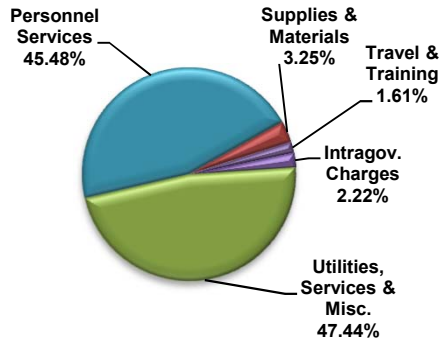
# Cultural Affairs (General Fund)



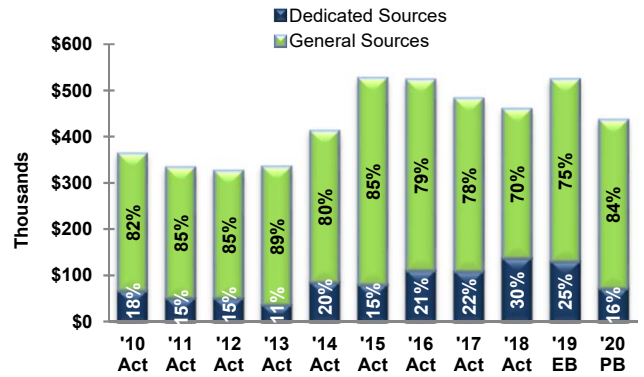
*City of Columbia*  
*Columbia, Missouri*

# Cultural Affairs (General Fund)

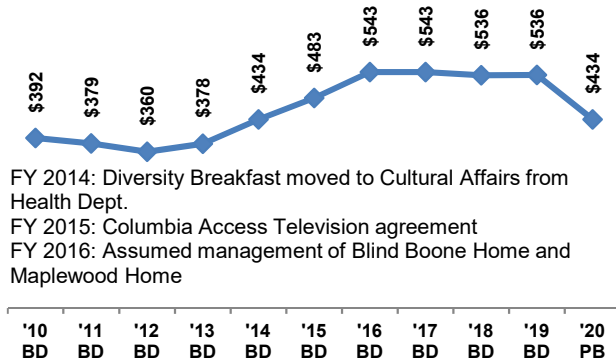
**FY 2020 Total Expenditures By Category**



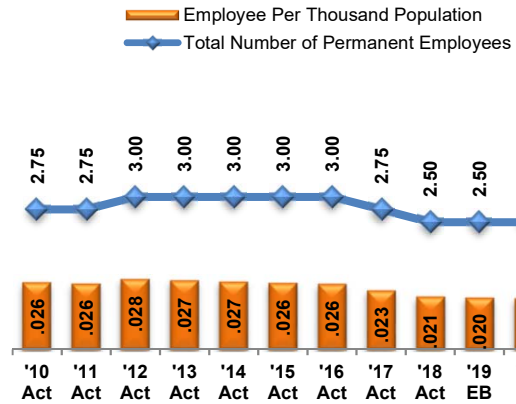
**Funding Sources**



**Budgeted Expenditure History (in Thousands)**



**Permanent Positions**



## Appropriations (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$175,186	\$194,451	\$194,315	\$197,395	\$2,944	1.5%
Supplies & Materials	\$11,760	\$13,789	\$13,489	\$14,100	\$311	2.3%
Travel & Training	\$4,761	\$10,000	\$5,300	\$7,000	(\$3,000)	(30.0%)
Intragov. Charges	\$6,597	\$7,402	\$7,402	\$9,639	\$2,237	30.2%
Utilities, Services & Misc.	\$259,279	\$300,761	\$291,662	\$205,886	(\$94,875)	(31.5%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$9,746	\$9,746	\$0	(\$9,746)	(100.0%)
<b>Total</b>	<b>\$457,583</b>	<b>\$536,149</b>	<b>\$521,914</b>	<b>\$434,020</b>	<b>(\$102,129)</b>	<b>(19.0%)</b>
Operating Expenses	\$457,583	\$526,403	\$512,168	\$434,020	(\$92,383)	(17.5%)
Non-Operating Expenses	\$0	\$9,746	\$9,746	\$0	(\$9,746)	(100.0%)
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$457,583</b>	<b>\$536,149</b>	<b>\$521,914</b>	<b>\$434,020</b>	<b>(\$102,129)</b>	<b>(19.0%)</b>

## Funding Sources (Where the Money Comes From)

Grant Revenues	\$12,477	\$12,000	\$14,096	\$12,000	\$0	0.0%
Other Funding Sources/Transfers	\$63,500	\$62,800	\$62,800	\$4,890	(\$57,910)	
Other Local Revenue	\$20,752	\$13,540	\$13,040	\$13,540	\$0	0.0%
Fees and Service Charges	\$39,038	\$40,568	\$39,254	\$40,000	(\$568)	(1.4%)
<b>Dedicated Sources</b>	<b>\$135,767</b>	<b>\$128,908</b>	<b>\$129,190</b>	<b>\$70,430</b>	<b>(\$58,478)</b>	<b>(45.4%)</b>
General Sources	\$321,816	\$407,241	\$392,724	\$363,590	(\$43,651)	(10.7%)
<b>Total Funding Sources</b>	<b>\$457,583</b>	<b>\$536,149</b>	<b>\$521,914</b>	<b>\$434,020</b>	<b>(\$102,129)</b>	<b>(19.0%)</b>

## Department Summary

## Description

The Office of Cultural Affairs' (OCA) mission is to create an environment where artists and cultural organizations thrive by advancing and supporting the arts and culture for the benefit of the citizens of Columbia.

Cultural Affairs is the department liaison for the following boards and commissions:

- Commission on Cultural Affairs
- Commission on Cultural Affairs Standing Committee on Public Art
- Columbia Arts Fund Advisory Committee
- Mayor's Task Force on U.S.S. Columbia

## Core Values

- **Service** - We exist to provide the best possible support to all arts and culture organizations in Columbia.
- **Communication** - We listen and respond with clarity and timeliness.
- **Continuous Improvement** - We maintain excellence by assessing our practices and by exploring new and innovative methods to serve.
- **Integrity** - Our office ethic will be one of integrity and impartiality regardless of the capacity of the organization we are serving.
- **Teamwork** - We value diversity and partnerships not only within our own organization but also throughout the community.
- **Stewardship** - We are responsible and respectful of the resources the community entrusts to us.

## Strategic Priorities

- **Sustainability** - to provide resources to our arts and culture organizations so they are able to fulfill their missions.
- **Advocacy** - to influence public policy and resource allocation decisions that affect the Columbia arts and culture community.
- **Cultural Stewardship** - to ensure that Columbia celebrates and maintains its cultural heritage by responsible planning and management of cultural resources and assets.

## Highlights/Significant Changes

- There are no position changes for FY 2020.
- The total budget reflects a decrease of \$102,129 or 19.0%.
- Budget Cuts of \$35,000 were taken for FY 2020 as the City was notified that CAT TV had closed operations

## Highlights/Significant Changes - continued

- Personnel Services reflects an increase of \$2,944 or 1.5%. The cost for the proposed pay package for FY 2020 is \$834. The pay package includes: classifications have been moved to new pay bands as recommended by our consultants which may have resulted in a move to minimum adjustment for some employees. There is funding included for an incremental move toward the midpoint for employees that have been in their classification for 3, 4, or 5 years. In order to help address compression issues, a time in class adjustment has been included which is equal to 0.5% for each year employees have been in their classification more than five years. A 0.5% across the board increase has been included for all employees who are below the maximum rate for their pay band (which has been increased by the across the board increase). Supervisor adjustments have been implemented in order to ensure supervisors make 1% above the highest hourly rate of employees they supervise.
- Utilities, Services, & Misc. reflects a \$94,875 decrease for FY 2020 as OCA will no longer receive transfers from CVB to pay for curation of the Maplewood House and the Blind Boone Home (\$30,000). Instead CVB will pay expenses directly to the Maplewood House and Boone Home. OCA will no longer receive \$25,000 from CVB to send to the Columbia Arts Foundation (CAF) as that will now go directly to the CAF from CVB. In addition, the \$35,000 Payment to CAT TV is no longer budgeted.
- OCA embarked upon a mission in 2013 to increase the level of funding allocated to arts and culture organizations by creating and maintaining the Columbia Arts Fund (CAF), an arts endowment established at the Community Foundation of Central Missouri in 2012. The CAF's mission is to augment annual funding already distributed to eligible arts and culture organizations. Due to individual donations, contributions from the Convention and Visitors Bureau, and successful fundraisers such as the annual Celebration of the Arts event, the fund began its first distributions in FY 2017.
- Since expanding the Poster Party for the Arts in 2014, approximately \$55,000 has been raised for the Columbia Arts Fund. The event was rebranded in 2016 as the Celebration of the Arts and not only continues the tradition of unveiling an annual commemorative poster but also recognizes an individual who has provided invaluable service to an arts/cultural organization(s) nominated by their own peers.
- OCA continues to utilize an online funding application process for nonprofit arts organizations, which has improved customer service and ensured accessibility to all. Annual arts funding will remain at \$100,000.
- The OCA manages agreements between the John William "Blind" Boone Heritage Foundation and the Boone County Historical Society regarding the curation of the Blind Boone Home and the Maplewood House respectively.



## Department Summary - continued

## Highlights/Significant Changes - continued

- The Traffic Box Art Program, a graffiti abatement collaborative with the District, Convention and Visitors Bureau, and the Columbia Police Department, continues with a 12th box completed in 2019. Three additional installations have also been created by students through OCA's Partner in Education with Columbia Public Schools, with a fourth box being installed in the Sharp End District in 2019.
- The OCA continues its efforts to promote the arts. The OCA underwrites year-round radio and print advertising to assist local arts agencies with publicity and to raise awareness about the variety of arts opportunities available to citizens and visitors. In addition to social media, weekly email newsletter, printed arts guides, and a public art mobile app, the office produces a monthly half-hour show on Columbia Access Television entitled "Arts Focus."
- The OCA staff manages the Columbia Sister City program as well as acts as the liaison for the Mayor's Task Force on the U.S.S. Columbia. New international connections are always being explored to expand Columbia's reach throughout the world.
- Two Percent for Art projects, designated by City Council, are underway - the Columbia Sports Fieldhouse and the Molly Thomas-Bowden Neighborhood Policing Center. The Sports Fieldhouse Percent for Art project has a total budget of \$50,310, with \$42,764 established for the artist commission. The Neighborhood Policing Center Percent for Art project has a total budget of \$72,625, with \$61,730 established for the artist commission. An upcoming Percent for Art projects will be the new airport terminal at Columbia Regional Airport.
- The OCA staff manages the Percent for Art Program along with the Standing Committee on Public Art.

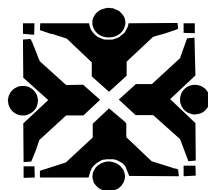
**Strategic Priority: Social Equity - Improving the Odds for Success** - The Office of Cultural Affairs will work to strengthen participation in cultural activities in the three strategic focus areas.

## Authorized Personnel

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
4629 - Cultural Affairs Manager ^	0.00	0.00	1.00	1.00	
4627 - Program Specialist	1.00	1.00	1.00	1.00	
4625 - Director, Cultural Affairs ^	1.00	1.00	0.00	0.00	
1006 - Sr. Administrative Support Asst.	0.50	0.50	0.50	0.50	
<b>Total Personnel</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	
Permanent Full-Time	2.50	2.50	2.50	2.50	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	

^ In FY 2019, the Director of Cultural Affairs position was eliminated and a Cultural Affairs Manager position was created.

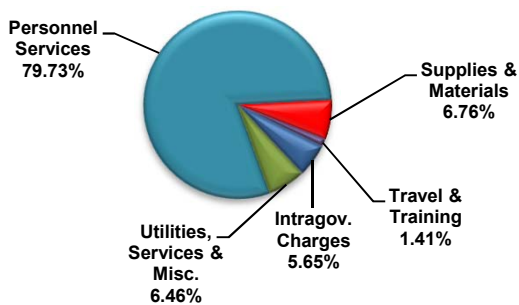
# Office of Sustainability (General Fund)



*City of Columbia*  
*Columbia, Missouri*

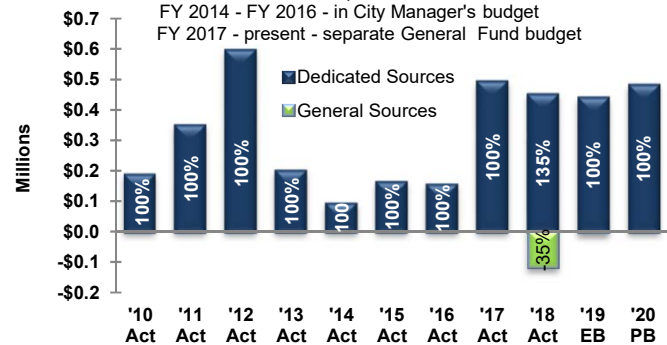


## FY 2020 Total Expenditures By Category



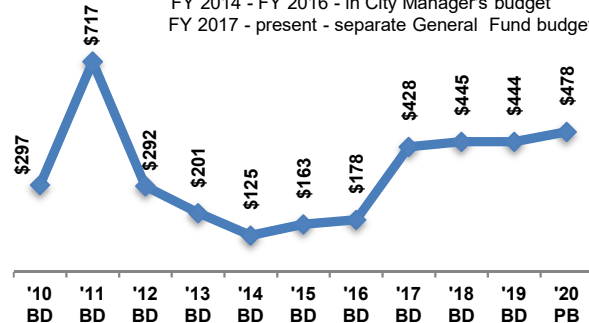
## Funding Sources

FY 2010 - FY 2013 - Special Revenue Fund  
 FY 2014 - FY 2016 - in City Manager's budget  
 FY 2017 - present - separate General Fund budget



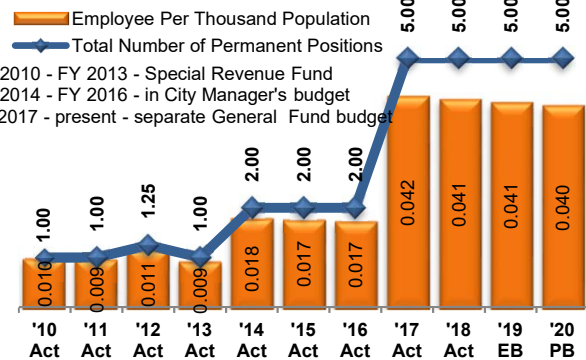
## Budgeted Expenditure History (in Thousands)

FY 2010 - FY 2013 - Special Revenue Fund  
 FY 2014 - FY 2016 - in City Manager's budget  
 FY 2017 - present - separate General Fund budget



## Permanent Positions

Employee Per Thousand Population  
 Total Number of Permanent Positions  
 FY 2010 - FY 2013 - Special Revenue Fund  
 FY 2014 - FY 2016 - in City Manager's budget  
 FY 2017 - present - separate General Fund budget



## Appropriations (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$367,189	\$368,688	\$366,729	\$381,135	\$12,447	3.4%
Supplies & Materials	\$8,208	\$31,962	\$25,502	\$32,302	\$340	1.1%
Travel & Training	\$7,274	\$9,260	\$9,260	\$6,720	(\$2,540)	(27.4%)
Intragov. Charges	\$13,966	\$12,628	\$12,628	\$27,001	\$14,373	113.8%
Utilities, Services & Misc.	\$25,547	\$21,595	\$21,625	\$30,866	\$9,271	42.9%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$422,184</b>	<b>\$444,133</b>	<b>\$435,744</b>	<b>\$478,024</b>	<b>\$33,891</b>	<b>7.6%</b>
Operating Expenses	\$422,184	\$444,133	\$435,744	\$478,024	\$33,891	7.6%
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$422,184</b>	<b>\$444,133</b>	<b>\$435,744</b>	<b>\$478,024</b>	<b>\$33,891</b>	<b>7.6%</b>

## Funding Sources (Where the Money Comes From)

Grant Revenue	\$36,160	\$31,000	\$31,000	\$31,000	\$0	0.0%
Operating Transfers *	\$393,961	\$389,202	\$389,202	\$447,024	\$57,822	14.9%
Other Local Revenue	\$18,184	\$17,500	\$17,500	\$0	(\$17,500)	
<b>Dedicated Sources</b>	<b>\$448,305</b>	<b>\$437,702</b>	<b>\$437,702</b>	<b>\$478,024</b>	<b>\$40,322</b>	<b>9.2%</b>
General Sources **	(\$26,121)	\$6,431	(\$1,958)	\$0	(\$6,431)	(100.0%)
<b>Total Funding Sources</b>	<b>\$422,184</b>	<b>\$444,133</b>	<b>\$435,744</b>	<b>\$478,024</b>	<b>\$33,891</b>	<b>7.6%</b>

\* Transfers come from Water, Electric, Transit, Parking, Solid Waste, Storm Water, and Fleet Operations.

\*\* A deficit for General Sources may occur due to timing issues regarding the receipt of grants and if the department comes in under budget in the year as transfers are set on budgeted expenditures.

## Highlights/Significant Changes

**Description**

The mission for the Office of Sustainability (OS) is to *work with all City departments and the community to optimize resource use efficiency and improve economic, environmental, and social well-being*. As part of Columbia's efforts to increase conservation of fiscal and natural resources, it is important to have an office and staff dedicated to spearheading all sustainability efforts for the community. This ensures all areas of the local government and community are working together to reach the same goals.

The Office of Sustainability is the liaison for the Energy and Environment Commission.

**Department Objectives**

Continue supporting the implementation efforts of the Climate Action & Adaptation Plan (CAAP) including, but not limited to the following:

- Integrating climate goals in all divisions of the City of Columbia through creation of CAAP Action Group, biannual meetings with all division heads, and developing a process for requiring mitigation, adaptation and climate-equity impact assessments for programs and policies
- Creating public-facing dashboard to show performance of key performance indicators and progress of local climate action.
- Developing, coordinating and implementing environmental education with community and regional partners to meet the goals of the CAAP.

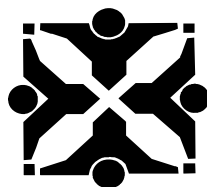
**Highlights/Significant Changes**

- The total budget increased \$33,891 or 7.6%.
- Personnel Services reflects an increase of \$12,447 or 3.4%. The cost for the proposed pay package for FY 2020 is \$6,548 with additional increases in temporary positions and change in health plans. The pay package includes: classifications have been moved to new pay bands as recommended by our consultants which may have resulted in a move to minimum adjustment for some employees. There is funding included for an incremental move toward the midpoint for employees that have been in their classification for 3, 4, or 5 years. In order to help address compression issues, a time in class adjustment has been included which is equal to 0.5% for each year employees have been in their classification more than five years. A 0.5% across the board increase has been included for all employees who are below the maximum rate for their pay band (which has been increased by the across the board increase). Supervisor adjustments have been implemented in order to ensure supervisors make 1% above the highest hourly rate of employees they supervise.
- No budget cuts were taken in this budget to fund the proposed pay plan as this budget is completely funded by dedicated revenues.
- Intragovernmental Charges increased \$14,373 due to an increased need for Community Relations staff assistance on the Climate Action & Adaptation Plan (CAAP).
- With the adoption of the Climate Action & Adaptation Plan (CAAP) by policy resolution PR-89-19, the Office of Sustainability (OS) will evaluate the organizational and staff capacity for implementing the CAAP. It is expected that some additional duties will be added to OS staff positions and some existing job duties will be removed or transferred to other City staff. If needs are greater than current capacity, staff will return to City Council for organizational structure change requests.
- This budget also reflects a cooperative agreement with the Missouri Department of Conservation for partial salary funding of the Community Conservationist position. This position coordinates projects with departments and community education efforts about the social, environmental, and economic benefits to urban conservation. This position also manages the 3M Urban Restoration grant, CoMo Wild Yard program, and Mayors for Monarchs efforts.
- There are no general source revenues used to fund this budget. The costs for this budget are completely offset by the transfers of one-half of the savings that resulted from sustainability projects paid for by the Sustainability budget, grants, and funding from the utilities.

## Authorized Personnel

	<u>Actual FY 2018</u>	<u>Adj. Budget FY 2019</u>	<u>Estimated FY 2019</u>	<u>Proposed FY 2020</u>	<u>Position Changes</u>
9917 - Community Conservationist	1.00	1.00	1.00	1.00	
9915 - Sustainability Manager	1.00	1.00	1.00	1.00	
4533 - Waste Minimization Coord	1.00	1.00	1.00	1.00	
4509 - Energy Educator	1.00	1.00	1.00	1.00	
2584 - Storm Water Educator	1.00	1.00	1.00	1.00	
<b>Total Personnel</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	
Permanent Full-Time	5.00	5.00	5.00	5.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	

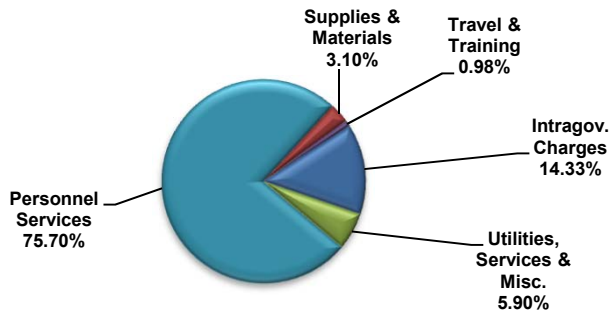
# Community Development Department (General Fund)



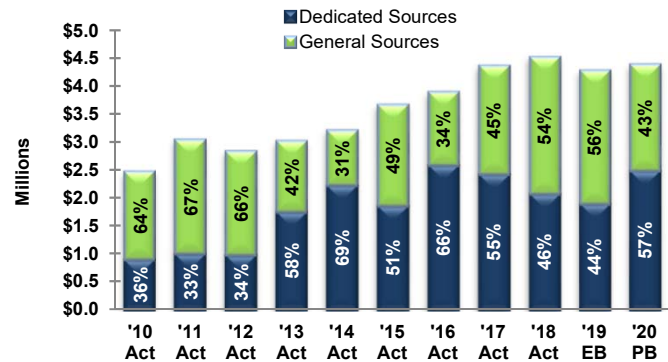
*City of Columbia*  
*Columbia, Missouri*

# Community Development - Summary

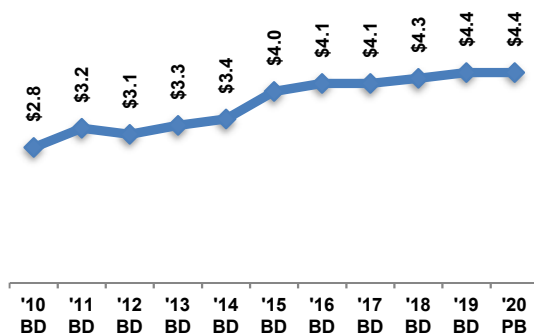
## FY 2020 Total Expenditures By Category



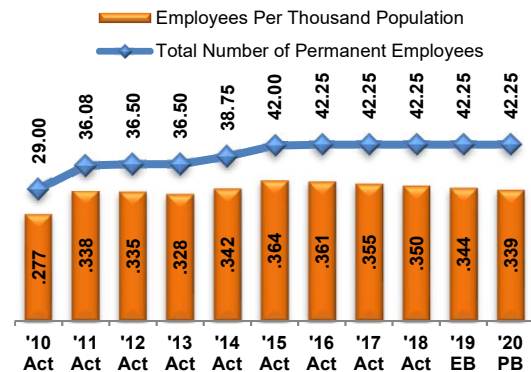
## Funding Sources



## Budgeted Expenditure History (in Millions)



## Permanent Positions



## Appropriations (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$3,066,596	\$3,264,520	\$3,200,716	\$3,312,575	\$48,055	1.5%
Supplies & Materials	\$130,327	\$147,237	\$133,249	\$135,464	(\$11,773)	(8.0%)
Travel & Training	\$54,409	\$43,004	\$42,768	\$43,004	\$0	0.0%
Intragov. Charges	\$635,726	\$643,623	\$643,623	\$627,007	(\$16,616)	(2.6%)
Utilities, Services & Misc.	\$548,186	\$279,399	\$246,182	\$257,967	(\$21,432)	(7.7%)
Capital	\$71,705	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$4,506,949</b>	<b>\$4,377,783</b>	<b>\$4,266,538</b>	<b>\$4,376,017</b>	<b>(\$1,766)</b>	<b>(0.0%)</b>
Operating Expenses	\$4,435,244	\$4,377,783	\$4,266,538	\$4,376,017	(\$1,766)	(0.0%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$71,705	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$4,506,949</b>	<b>\$4,377,783</b>	<b>\$4,266,538</b>	<b>\$4,376,017</b>	<b>(\$1,766)</b>	<b>(0.0%)</b>

## Funding Sources (Where the Money Comes From)

Grants	\$132,700	\$200,968	\$200,968	\$222,386	\$21,418	10.7%
Other Funding Sources/Transfers	\$144,896	\$141,873	\$141,873	\$130,956	(\$10,917)	(7.7%)
Fees and Service Charges	\$1,709,894	\$2,075,131	\$1,478,454	\$2,060,731	(\$14,400)	(0.7%)
Other Local Revenue	\$46,875	\$34,625	\$38,119	\$35,950	\$1,325	3.8%
Intragov. Revenues (G&A Fees)	\$24,555	\$21,944	\$21,944	\$22,838	\$894	4.1%
<b>Dedicated Sources</b>	<b>\$2,058,920</b>	<b>\$2,474,541</b>	<b>\$1,881,358</b>	<b>\$2,472,861</b>	<b>(\$1,680)</b>	<b>(0.1%)</b>
General Sources	\$2,448,029	\$1,903,242	\$2,385,180	\$1,903,156	(\$86)	(0.0%)
<b>Total Funding Sources</b>	<b>\$4,506,949</b>	<b>\$4,377,783</b>	<b>\$4,266,538</b>	<b>\$4,376,017</b>	<b>(\$1,766)</b>	<b>(0.0%)</b>

## Department Summary

**Description**

The Community Development Department has three functional divisions: Building and Site Development, Planning and Zoning, Neighborhood Services.

**Building and Site Development:** functions as a "one stop shop" for the development community. This division is responsible for coordinating plan review, permitting, and inspection of both privately constructed infrastructure & building construction, and ensures compliance with Code of Ordinances, specifications & standards, and the adopted International Building Codes.

**Neighborhood Services:** administers the existing Office of Neighborhood Services (ONS) programs and the Housing Programs (HOME & CDBG). Neighborhood Services administers compliance of the Rental Unit Conservation Law, code enforcement, coordination of the Neighborhood Association Recognition Program, "Neighborhood Congresses," the Neighborhood Leadership Program; Volunteer Programs which support volunteer activities for all departments throughout the City; and Housing Program prepares plans and administers HOME & CDBG grant programs.

**Planning and Zoning:** consists of current & long-range planning. Current planning works to coordinate inter-departmental development review to facilitate better communication and neighborhood engagement during the development process and administers the zoning & subdivision codes. Long-range planning is engaged in the preparation of the comprehensive plan, future land use plans, neighborhood & special area plans, transportation plans; and provides staff for the federally funded and mandated (Columbia Area Transportation Study Organization) transportation planning which collects demographic and economic data.

Community Development is the department liaison for the following boards and commissions:

- Bicycle/Pedestrian Commission
- Board of Adjustment
- Building Construction Codes Commission
- Columbia Community Development Commission
- Columbia Land Trust Organization Board
- Columbia Tree Task Force
- Historic Preservation Commission
- Parking and Traffic Management Task Force
- Planning and Zoning Commission

**Highlights/Significant Changes**

- **There are no fee increases for FY 2020.**
- The total budget decreased \$1,766 for FY 2020
- \$116,186 in budget cuts were taken to pay for the pay plan. \$66,186 of the cuts were in Personnel Services to reflect an authorized but unfilled building inspector position and the balance of cuts were in Materials & Supplies and Utilities, Services and Miscellaneous.

**Highlights/Significant Changes - continued**

- Personnel Services reflects an increase of \$48,055 or 1.5% which includes \$104,777 for the cost for the proposed pay package. The pay package includes: classifications have been moved to new pay bands as recommended by our consultants which may have resulted in a move to minimum adjustment for some employees. There is funding included for an incremental move toward the midpoint for employees that have been in their classification for 3, 4, or 5 years. In order to help address compression issues, a time in class adjustment has been included which is equal to 0.5% for each year employees have been in their classification more than five years. A 0.5% across the board increase has been included for all employees who are below the maximum rate for their pay band (which has been increased by the across the board increase). Supervisor adjustments have been implemented in order to ensure supervisors make 1% above the highest hourly rate of employees they supervise.
- All divisions completed preparations for the implementation of EnerGov software in FY 2019 and it went live in October, 2019 with electronic plan review. EnerGov is a Community Development and Infrastructure software product purchased by the City as the final stage of the COFERS Enterprise Resource Program initiative. EnerGov will modernize the Department's systems to better assist the development community with the plan review, permitting, and inspection processes.

**Building and Site Development:**

Staff continues to strive to protect the public health, safety, and welfare through the plan review and inspection of privately funded public infrastructure and residential and commercial structures. Staff anticipates going live with the electronic plan review of construction plans and online permitting and inspection scheduling on October 1, 2019. This will save the development community a trip to City Hall and significant money in printing costs. Staff also anticipates bringing to Council this fiscal year the 2018 International Code Council family of codes for adoption. As of June 1, 2019, staff has issued 205 building permits for the construction of single family homes (compared to 182 at this time last year). Staff has issued 171 utility right of way permits and is currently managing the renewal process for sidewalk café permits which became effective by ordinance on February 4, 2019. Staff has documented 27 existing sidewalk cafes and ordinance requires renewals by July 1<sup>st</sup> of each year.

**Strategic Priority: Operational Excellence** - The division added a Right of Way Technician in October and an additional Project Compliance Inspector (site inspector) in July to assist with the enforcement of the Public Utility Rights-of-way Users Ordinance. Staff anticipates these position changes will be offset by the additional permit fees required by the ordinance. These changes will allow the division to divide the inspection of privately funded public infrastructure, residential and commercial civil/site work, erosion and sediment control, etc. amongst staff so as to provide better enforcement citywide. These changes will also, for the first time, dedicate an employee to specifically coordinate all work

## Department Summary - continued

## Highlights/Significant Changes - continued

**Neighborhood Services:**

- As of June 11, 2019, ONS had 10,166 buildings and 28,747 units registered under the Rental Unit Conservation Law which is similar to the number at this time last year.. ONS inspects all rental units that are in compliance. Certificates of Compliance are issued for three years and can be renewed for an additional three years if there are no violations reported. ONS staff are working with the Convention & Visitors Bureau and other Community Development staff to explore how short term or vacation rentals should be addressed under this ordinance.
- ONS has focused on demolition and enforcement of nuisance structures and properties in code violation, particularly in the Central Strategic Plan neighborhood. Inspectors have also been assigned to each of the three Strategic Plan neighborhoods to work on code enforcement and liaison with residents and Columbia Outreach Unit (COU) officers.
- In FY 2018, ONS handled 3,373 code enforcement cases, most on residential properties excluding rental inspections. Code enforcement cases include 874 nuisance violations, 1,202 weed cases, 320 property maintenance cases and 299 vehicle violations (unlicensed/inoperable/junk filled).
- Neighborhood Services worked with the Office of Sustainability to update the weed ordinance to be more friendly to those with native plantings. Council approved the updated Landscape Management Ordinance in February 2019 found in Chapter 11 of City Code.
- Volunteer Services reports that volunteers shared 39,204 hours of service in FY 2018 valued at \$968,000. Volunteers continue to play an important role in staffing events, picking up litter in public spaces, and beautifying our right of way.

**Planning and Zoning:**

- In FY 2019 the Planning and Zoning division continued to implement the newly adopted Unified Development Code (UDC) through additional training, forms, interpretation decisions, and "clean-up" amendments.
- Staff has focused significant attention toward preparing for the "go-live" activities associated with the EnerGov software. Such activities have included staff training sessions and sample submissions designed to ensure program functionality as well as proficiency in the new application submission/review process.
- Staff also began to prepare for the 5-year update of the Comprehensive Plan which will include an update of the interactive Columbia Imagined Implementation matrix as well as continues work on a development scorecard.
- The Division's Transportation Planners updated the Transportation Improvement Program (TIP) and the Unified Planning Work Program (UPWP).
- Division staff handled approximately 190 applications for concept review, permanent zoning, annexation, subdivision, conditional uses, and development code text amendments during FY2019 (through 3rd quarter).
- In FY 2020 the Division will complete its 5-year update of the Comprehensive Plan (started in FY2019) and solicit input from the public as well as the Planning and Zoning Commission prior to forwarding such updates to Council for review and consideration.
- The Division will complete implementation of full functionality of the EnerGov software program for plan submission and review, and process additional updates and code amendments to the Unified Development Code.

## Authorized Personnel

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
Planning	6.10	6.10	6.10	6.10	
Economic Planning	2.55	2.55	2.55	2.55	
Volunteer Services	2.75	2.75	2.75	2.75	
Neighborhood Programs	8.90	8.90	8.90	8.90	
Building and Site Development	21.95	21.95	21.95	21.95	
<b>Total Personnel</b>	<b>42.25</b>	<b>42.25</b>	<b>42.25</b>	<b>42.25</b>	
Permanent Full-Time	42.25	42.25	42.25	42.25	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>42.25</b>	<b>42.25</b>	<b>42.25</b>	<b>42.25</b>	



## Budget Detail By Division

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
<b>Planning</b>						
Personnel Services	\$483,918	\$509,467	\$509,467	\$522,578	\$13,111	2.6%
Supplies & Materials	\$6,110	\$19,209	\$9,202	\$15,004	(\$4,205)	(21.9%)
Travel & Training	\$26,393	\$10,050	\$9,914	\$10,050	\$0	0.0%
Intragov. Charges	\$148,893	\$153,580	\$153,580	\$154,834	\$1,254	0.8%
Utilities, Services & Misc.	\$242,247	\$42,652	\$42,797	\$45,143	\$2,491	5.8%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$907,561</b>	<b>\$734,958</b>	<b>\$724,960</b>	<b>\$747,609</b>	<b>\$12,651</b>	<b>1.7%</b>
<b>Economic Planning</b>						
Personnel Services	\$226,946	\$229,418	\$189,493	\$237,160	\$7,742	3.4%
Supplies & Materials	\$344	\$2,560	\$2,560	\$2,560	\$0	0.0%
Travel & Training	\$2,853	\$6,000	\$6,000	\$6,000	\$0	0.0%
Intragov. Charges	\$1,474	\$248	\$248	\$11,004	\$10,756	4337.1%
Utilities, Services & Misc.	\$16,053	\$17,560	\$6,157	\$17,217	(\$343)	(2.0%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$247,670</b>	<b>\$255,786</b>	<b>\$204,458</b>	<b>\$273,941</b>	<b>\$18,155</b>	<b>7.1%</b>
<b>Volunteer Services</b>						
Personnel Services	\$187,663	\$202,770	\$199,124	\$211,769	\$8,999	4.4%
Supplies and Materials	\$35,339	\$43,637	\$43,637	\$43,637	\$0	0.0%
Travel and Training	\$4,949	\$5,044	\$5,044	\$5,044	\$0	0.0%
Intragovernmental Charges	\$30,282	\$34,551	\$34,551	\$29,496	(\$5,055)	(14.6%)
Utilities, Services, & Misc.	\$15,531	\$18,495	\$21,202	\$20,992	\$2,497	13.5%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$273,764</b>	<b>\$304,497</b>	<b>\$303,558</b>	<b>\$310,938</b>	<b>\$6,441</b>	<b>2.1%</b>
<b>Neighborhood Programs</b>						
Personnel Services	\$589,562	\$628,379	\$628,379	\$659,656	\$31,277	5.0%
Supplies and Materials	\$21,963	\$31,849	\$32,173	\$30,773	(\$1,076)	(3.4%)
Travel and Training	\$4,156	\$5,450	\$5,450	\$5,450	\$0	0.0%
Intragovernmental Charges	\$150,503	\$161,066	\$161,066	\$149,798	(\$11,268)	(7.0%)
Utilities, Services, & Misc.	\$48,503	\$101,657	\$86,964	\$84,526	(\$17,131)	(16.9%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$814,687</b>	<b>\$928,401</b>	<b>\$914,032</b>	<b>\$930,203</b>	<b>\$1,802</b>	<b>0.2%</b>
<b>Building &amp; Site Development</b>						
Personnel Services	\$1,578,507	\$1,694,486	\$1,674,253	\$1,681,412	(\$13,074)	(0.8%)
Supplies & Materials	\$66,571	\$49,982	\$45,677	\$43,490	(\$6,492)	(13.0%)
Travel & Training	\$16,058	\$16,460	\$16,360	\$16,460	\$0	0.0%
Intragov. Charges	\$304,574	\$294,178	\$294,178	\$281,875	(\$12,303)	(4.2%)
Utilities, Services & Misc.	\$225,852	\$99,035	\$89,062	\$90,089	(\$8,946)	(9.0%)
Capital	\$71,705	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$2,263,267</b>	<b>\$2,154,141</b>	<b>\$2,119,530</b>	<b>\$2,113,326</b>	<b>(\$40,815)</b>	<b>(1.9%)</b>
<b>Department Totals</b>						
Personnel Services	\$3,066,596	\$3,264,520	\$3,200,716	\$3,312,575	\$48,055	1.5%
Supplies and Materials	\$130,327	\$147,237	\$133,249	\$135,464	(\$11,773)	(8.0%)
Travel and Training	\$54,409	\$43,004	\$42,768	\$43,004	\$0	0.0%
Intragovernmental Charges	\$635,726	\$643,623	\$643,623	\$627,007	(\$16,616)	(2.6%)
Utilities, Services, & Misc.	\$548,186	\$279,399	\$246,182	\$257,967	(\$21,432)	(7.7%)
Capital	\$71,705	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$4,506,949</b>	<b>\$4,377,783</b>	<b>\$4,266,538</b>	<b>\$4,376,017</b>	<b>(\$1,766)</b>	<b>(0.0%)</b>



## Authorized Personnel By Division

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
<b>Planning</b>					
4107 - Development Services Manager	1.00	1.00	1.00	1.00	
4105 - Director, Community Development	0.41	0.41	0.41	0.41	
4103 - Senior Planner	2.00	2.00	2.00	2.00	
4101 - Planner	1.00	1.00	1.00	1.00	
1008 - Senior Administrative Supervisor	0.32	0.32	0.32	0.32	
1006 - Senior Admin Support Assistant *	1.00	1.37	1.37	1.37	
1005 - Administrative Support Assistant *	0.37	0.00	0.00	0.00	
<b>Total Personnel</b>	<b>6.10</b>	<b>6.10</b>	<b>6.10</b>	<b>6.10</b>	
Permanent Full-Time	6.10	6.10	6.10	6.10	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>6.10</b>	<b>6.10</b>	<b>6.10</b>	<b>6.10</b>	
<b>Economic Planning</b>					
4105 - Director, Community Development	0.30	0.30	0.30	0.30	
4103 - Senior Planner	1.00	1.00	1.00	1.00	
4101 - Planner	1.00	1.00	1.00	1.00	
1008 - Senior Administrative Supervisor	0.25	0.25	0.25	0.25	
<b>Total Personnel</b>	<b>2.55</b>	<b>2.55</b>	<b>2.55</b>	<b>2.55</b>	
Permanent Full-Time	2.55	2.55	2.55	2.55	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>2.55</b>	<b>2.55</b>	<b>2.55</b>	<b>2.55</b>	
<b>Volunteer Services</b>					
4622 - Neighborhood Services Manager	0.50	0.50	0.50	0.50	
4615 - Volunteer Program Specialist	2.00	2.00	2.00	2.00	
1006 - Senior Admin Support Assistant	0.25	0.25	0.25	0.25	
<b>Total Personnel</b>	<b>2.75</b>	<b>2.75</b>	<b>2.75</b>	<b>2.75</b>	
Permanent Full-Time	2.75	2.75	2.75	2.75	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>2.75</b>	<b>2.75</b>	<b>2.75</b>	<b>2.75</b>	
<b>Neighborhood Services</b>					
4652 - Sr. Code Enforcement Specialist	2.00	2.00	2.00	2.00	
4650 - Code Enforcement Specialist	4.00	4.00	4.00	4.00	
4622 - Neighborhood Services Manager	0.50	0.50	0.50	0.50	
4105 - Director, Community Development	0.05	0.05	0.05	0.05	
4104 - Neighborhood Communications Coord.	1.00	1.00	1.00	1.00	
1008 - Senior Administrative Supervisor	0.10	0.10	0.10	0.10	
1006 - Senior Admin Support Assistant *	0.75	1.25	1.25	1.25	
1005 - Administrative Support Assistant *	0.50	0.00	0.00	0.00	
<b>Total Personnel</b>	<b>8.90</b>	<b>8.90</b>	<b>8.90</b>	<b>8.90</b>	
Permanent Full-Time	8.90	8.90	8.90	8.90	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>8.90</b>	<b>8.90</b>	<b>8.90</b>	<b>8.90</b>	

\* In FY 2019, 1.00 FTE Administrative Support Assistant was reclassified to a Senior Admin Support Assistant.

## Authorized Personnel By Division

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
<b>Building &amp; Site Development</b>					
5108 - Engineering Manager	1.00	1.00	1.00	1.00	
5013 - Right of Way Technician	1.00	1.00	1.00	1.00	
5098/5113 - Engineering Specialist/Engineer	2.00	2.00	2.00	2.00	
5007 - City Arborist	1.00	1.00	1.00	1.00	
5003 - Engineering Technician	1.00	0.00	0.00	0.00	
4998 - Project Compliance Inspector	3.00	4.00	4.00	4.00	
4108 - Senior Plan Reviewer	3.00	3.00	3.00	3.00	
4105 - Director, Comm. Development	0.24	0.24	0.24	0.24	
3205 - Building Regulations Supv.	1.00	1.00	1.00	1.00	
3203 - Senior Building Inspector	1.00	1.00	1.00	1.00	
3202 - Building Inspector	5.00	5.00	5.00	5.00	
2160 - Addressing Specialist	0.25	0.25	0.25	0.25	
1008 - Senior Administrative Supervisor	0.33	0.33	0.33	0.33	
1006 - Senior Admin Support Assistant *	2.00	2.13	2.13	2.13	
1005 - Administrative Support Assistant *	0.13	0.00	0.00	0.00	
<b>Total Personnel</b>	<b>21.95</b>	<b>21.95</b>	<b>21.95</b>	<b>21.95</b>	
Permanent Full-Time	21.95	21.95	21.95	21.95	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>21.95</b>	<b>21.95</b>	<b>21.95</b>	<b>21.95</b>	
<b>Department Totals</b>					
Permanent Full-Time	42.25	42.25	42.25	42.25	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>42.25</b>	<b>42.25</b>	<b>42.25</b>	<b>42.25</b>	

\* In FY 2019, 1.00 FTE Administrative Support Assistant was reclassified to a Senior Admin Support Assistant.

# Community Development Department Fees and Charges

	Chapter/ Section	Date Last Changed	FY 2019	FY 2020
			Fee	Fee
<b>Building Code Permit Fees</b> Building Permit Fee	6-17 (109.2)	10-01-15	\$2.25/thousand dollars of value (minimum fee \$21.60)	\$2.25/thousand dollars of value (minimum fee \$21.60)
<b>Building Code Permit Fees (All Construction)</b> Footing & Foundation Only	6-17 (109.2)	10-10-1994	\$54	\$54
Plan Review Fee	6-17 (109.2)	09-16-1996	50% of building permit fee	50% of building permit fee
Failed Inspection Fee	6-17 (109.2)	03-21-11	\$35	\$35
- for each failed inspection		03-21-11	\$75	\$75
- for each failed re-inspection				
<b>Removal of a building or structure</b> Removal of a building or structure from one lot to another or to a new location on the same lot	6-17 (109.2.1)	09-21-1992	50% of the fee for new buildings with a minimum fee of \$45	50% of the fee for new buildings with a minimum fee of \$45
Inspection fee prior to moving the building or structure	6-17 (109.2.1)	09-21-1992	\$25	\$25
<b>Demolition</b> Permit for the demolition of building or structure:				
- Residential	6-17 (109.2.2)	09-21-1992	\$50	\$50
- Commercial	6-17 (109.2.2)	09-21-1992	\$100	\$100
<b>Signs</b> Permit for signs, billboards and other display structures	6-17 (109.2.3)			
- not more than fifty (50) square feet		09-15-14	\$75	\$75
- each sign over fifty (50) square feet		09-15-14	\$75	\$75
for each square foot over fifty (50)		09-15-14	\$0.25	\$0.25
<b>Failure to obtain permit</b> Failure to obtain the necessary permit(s) within five (5) days after being notified in writing to do so by the building official				
- for each day in excess of the five (5) days that pass before the person obtains the necessary permit	6-17 (109.4)		\$5	\$5
<b>Application for appeals</b> Application for appeals fee (fee refunded to the applicant if the applicant appears at the commission meeting at which the appeal is scheduled to be heard)	6-17 (113.2)	09-17-07	\$120	\$120
<b>Electrical permit</b> For alterations of or extensions to existing wiring, or any other electrical permit	6-32 (404.2)	10-01-15	\$35	\$35
For each service entrance panel 225 amperes or less	6-32 (404.2)	10-01-15	\$35	\$35
For each service entrance panel over 225 amperes	6-32 (404.2)	10-01-15	\$0.175/Amp	\$0.175/Amp

# Community Development Department Fees and Charges

	Chapter/ Section	Date Last Changed	FY 2019	FY 2020
			Fee	Fee
<b>Electrical permit (continued)</b> For each circuit (whether 2-wire, 3-wire or 3-phase)	6-32 (404.2)			
For first fifteen, each		03-21-11	\$2.35	\$2.35
For all over fifteen, each		03-21-11	\$2.19	\$2.19
For each connection of hot air or hot water heating plant, each	6-32 (404.2)	03-21-11	\$7	\$7
For installation of or addition to sound, audio-visual, or communication equipment	6-32 (404.2)	10-01-15	\$35	\$35
Swimming pool	6-32 (404.2)	10-01-15	\$75	\$75
Re-inspection fees:	6-32 (404.2)			
First failed inspection		03-21-11	\$35	\$35
Failed re-inspection of prior correction notice		03-21-11	\$70	\$70
<b>Certified licensed plumber</b>				
Application fee	6-52 (101.11)	09-17-07	\$50	\$50
<b>Certificate Fees</b>				
City of Columbia Journeyman Certificate	6-52 (101.14.1)	05-21-12	\$30	\$30
City of Columbia Master Certificate	6-52 (101.14.1)	05-21-12	\$90	\$90
<b>Certificate Renewal</b>				
Journeyman certificate renewal	6-52 (101.15)	05-21-12	\$30	\$30
Master certificate renewal	6-52 (101.15)	05-21-12	\$90	\$90
An individual requesting renewal of an expired certificate must apply for a new plumbing certificate:				
- From January 2 to March 30 of the first year after expiration	6-52 (101.15)	12-05-05	\$10	\$10
- From April 1 to December 31 of the first year after expiration		12-05-05	\$50	\$50
- After January 2 of the second year after expiration		12-05-05	\$100	\$100
- plus each additional year or fraction of a year after expiration		12-05-05	\$100	\$100
<b>Plumbing permit fee</b>				
Each tap or opening into any public sewer, or private sewer that is connected to a public sewer	6-52 (106.6.2)	10-01-15	\$72.90	\$72.90
Per fixture for the first twenty-five fixtures, and for each additional fixture or opening	6-52 (106.6.2)	10-01-15	\$5.67	\$5.67
	6-52(106.6.2)	10-01-15	\$1.62	\$1.62
Each floor drain, garage drain, or any other fixture, appliance, or waste line connecting directly with the drainage system of the building	6-52 (106.6.2)	10-01-15	\$3.24	\$3.24
For structures not previously plumbed or alterations of, or extensions to, existing plumbing.	6-52 (106.6.2)	10-01-15	Not less than \$35.00	Not less than \$35.00

# Community Development Department Fees and Charges

	Chapter/ Section	Date Last Changed	FY 2019	FY 2020
			Fee	Fee
<b>Chimney Sweep certificate</b> All applicants approved by the board for chimney sweep certificates	6-61 (101.8)	05-21-12	\$90	\$90
<b>Journeyman Certificates</b> All applicants approved by the board for journeyman certificates	6-61 (101.8)	09-16-13	\$30	\$30
<b>Master Certificate issuance</b> All applicants approved by the board for master certificate	6-61 (101.8)	09-16-13	\$90	\$90
<b>Mechanical Work Fees</b> \$0 to \$1,000	6-61 (106.5.2)	10-01-15	\$35.00	\$35.00
\$1,000.01 to \$5,000	6-61 (106.5.2)	10-01-15	\$25.00 plus \$6.25 per thousand over \$1,000	\$25.00 plus \$6.25 per thousand over \$1,000
\$5,000.01 to \$10,000	6-61 (106.5.2)	10-01-15	\$50.00 plus \$5.00 per thousand over \$5,000	\$50.00 plus \$5.00 per thousand over \$5,000
\$10,000.01 to \$20,000	6-61 (106.5.2)	10-01-15	\$75.00 plus \$3.75 per thousand over \$10,000	\$75.00 plus \$3.75 per thousand over \$10,000
Over \$20,000	6-61 (106.5.2)	10-01-15	\$112.50 plus \$2.50 per thousand over \$20,000	\$112.50 plus \$2.50 per thousand over \$20,000
<b>Fuel Gas Work</b> \$0 to \$1,000	6-61 (106.6.2)	10-01-15	\$35.00	\$35.00
\$1,000.01 to \$5,000	6-61 (106.6.2)	10-01-15	\$25 plus \$6.25 per thousand over \$1,000	\$25 plus \$6.25 per thousand over \$1,000
\$5,000.01 to \$10,000	6-61 (106.6.2)	10-01-15	\$50 plus \$5 per thousand over \$5,000	\$50 plus \$5 per thousand over \$5,000
\$10,000.01 to \$20,000	6-61 (106.6.2)	10-01-15	\$75 plus \$3.75 per thousand over \$10,000	\$75 plus \$3.75 per thousand over \$10,000
Over \$20,000	6-61 (106.6.2)	10-01-15	\$112.50 plus \$2.50 per thousand over \$20,000	\$112.50 plus \$2.50 per thousand over \$20,000
<b>Land Disturbance Permit</b> Application Fee	12A-36	09-20-04	\$200	\$200

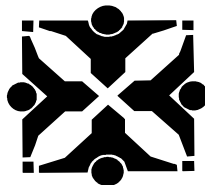
# Community Development Department Fees and Charges

			FY 2019	FY 2020
	Chapter/ Section	Date Last Changed	Fee	Fee
<b>Planning Fees</b>				
Advertising costs for Board of Adjustment cases - An applicant shall deposit a sum sufficient to pay the costs of advertising as required by statute and ordinance. The clerk shall inform applicants of the estimated costs of advertising and require a deposit sufficient to meet the costs upon filing. All unexpended portions of the deposit shall be returned after the actual costs of advertising have been met.	29-31(g)(3) Deposit is determined by the Board rules	02-01-10	\$150.00	\$150.00
Preliminary Plat	20-24(1)	09-15-14	\$600 + \$10/lot	\$600 + \$10/lot
Final Plat (in addition to recording fee)	20-24(2)	09-15-14	\$400 + \$10/lot	\$400 + \$10/lot
Replat (in addition to recording fee)	20-24(3)	09-15-14	\$300 + \$10/lot	\$300 + \$10/lot
Rezoning ( in addition to advertising)	20-24(4)			
0 to 2 acres		09-15-14	\$300	\$300
Greater than 2 acres to 5 acres		09-15-14	\$450	\$450
Greater than 5 acres to 10 acres		09-15-14	\$600	\$600
Greater than 10 acres to 15 acres		09-15-14	\$900	\$900
Greater than 15 acres to 20 acres		09-15-14	\$1,200	\$1,200
Greater than 20 acres		09-15-14	\$1,500	\$1,500
Planned district development plan or major revision to a development plan (in addition to advertising)	20-24(5)			
0 to 2 acres		09-15-14	\$300	\$300
Greater than 2 acres to 5 acres		09-15-14	\$450	\$450
Greater than 5 acres to 10 acres		09-15-14	\$600	\$600
Greater than 10 acres to 15 acres		09-15-14	\$900	\$900
Greater than 15 acres to 20 acres		09-15-14	\$1,200	\$1,200
Greater than 20 acres		09-15-14	\$1,500	\$1,500
Minor revisions to planned district development plan	20-24(6)	09-15-14	\$200	\$200
Vacation of public easement, street or alley (in addition to recording fee)	20-24(7)	09-15-14	\$350	\$350
Variance from subdivision regulations	20-24(8)	09-15-14	\$350	\$350
Rezoning from any district to district R-1, (advertising fee shall apply)	20-24(9)	12-07-15	No fee	No fee
Rezoning from district R-3 or R-4 to district R-2, (advertising fee shall apply)	20-24(9)	12-07-15	No fee	No fee
Rezoning to district H-P	20-24(9)	09-15-14	No fee	No fee
Annexation petitions (voluntary or agreement)	20-24(10)	11-03-14	\$250	\$250
Rezoning to equivalent or lesser intensity Boone County zoning concurrent with annexation petition	20-24(11)	09-15-14	No fee	No fee
Hearing Continuance (applicant request after advertising) Zoning	20-24(12)	09-15-14	\$100	\$100
Administrative Plat	20-24(13)	09-15-14	\$200 + \$10 per lot	\$200 + \$10 per
Plat Vacation (abrogation)	20-24(14)	09-15-14	\$300	\$300
Cell Tower (new)	20-24(15)	09-15-14	\$1,500	\$1,500
Cell Tower (co-locate)	20-24(16)	09-15-14	\$250	\$250
<b>Neighborhood Services Rental Fees</b>				
Application Fee for Inspection per building	22-188(a)(1)	09-15-14	\$60	\$60
Inspection fee per dwelling unit or rooming unit, as the case may be, covered by each certificate of compliance	22-188(a)(2)	09-15-14	\$26	\$26

# Community Development Department Fees and Charges

	Chapter/ Section	Date Last Changed	FY 2019	FY 2020
			Fee	Fee
Reinspection fee per unit	22-188(a)(3)	09-15-14	\$43	\$43
Fee assessed when owner or owner's representative fails to meet with inspector at scheduled appointment time	22-188(a)(4)	09-15-14	\$34	\$34
In addition to inspection upon application or complaint, units may be inspected at the request of the owner	22-188(b)	09-18-00	\$15	\$15
In the event that a unit for which an unexpired certificate of compliance has been issued is inspected pursuant to a complaint, the person making the complaint shall pay a fee	22-188(c)	09-18-00	\$15	\$15
Fee per building, to extend a current certificate of compliance for a period not to exceed three (3) years without further inspection, if the apartment house, rooming house, two-family dwelling or single rental unit for which the certificate of compliance for the past (3) three years	22-191(b)	09-15-14	\$43	\$43
<b>Right-of-Way permit</b> Application for permit to construct, reconstruct, repair, alter or grade any sidewalk, curb, curb cut, driveway or street	24-43	09-15-14	\$50	\$50
<b>Development Charge</b> Development charge for a building permit for new construction	26-151	09-21-09	\$0.50 per sq. foot of total floor area of new construction	\$0.50 per sq. foot of total floor area of new construction
<b>Right-of-Way Closure Permit</b> Application for a permit to close a public street, sidewalk, parking lane, traffic lane or alley in connection with a construction permit.	24-43(a)	12-05-16	\$50	\$50
<b>Public Inconvenience Fee</b> Sidewalk/curb usage	24-43(b)	12-05-16	\$0.20 per linear foot per day (unless the walkway is covered and remains open to public use)	\$0.20 per linear foot per day (unless the walkway is covered and remains open to public use)
Parking lane usage	24-43(b)	12-05-16	\$0.30 per linear foot per day (in addition to lost revenue for daily parking fee due and owing to the parking utility)	\$0.30 per linear foot per day (in addition to lost revenue for daily parking fee due and owing to the parking utility)
Traffic lane usage	24-43(b)	12-05-16	\$0.35 per linear foot per day per each lane of traffic	\$0.35 per linear foot per day per each lane of traffic
Alley usage	24-43(b)	12-05-16	\$0.02 per linear foot per day	\$0.02 per linear foot per day

# Community Development Block Grant (CDBG) Fund (Special Revenue Fund)

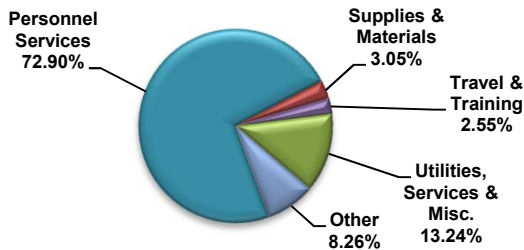


*City of Columbia*  
*Columbia, Missouri*

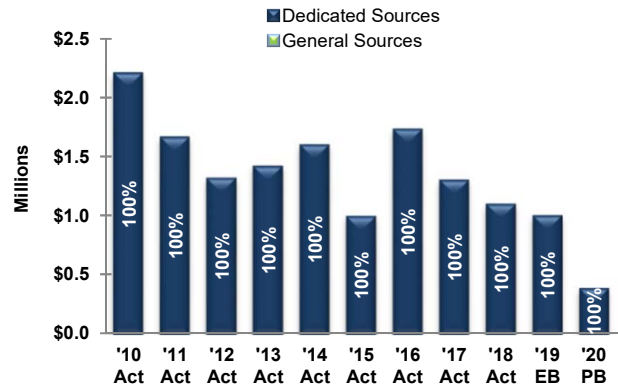


# CDBG Fund(Special Revenue Fund)

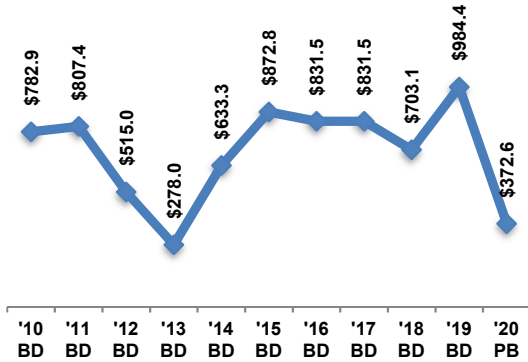
**FY 2020 Total Expenditures By Category**



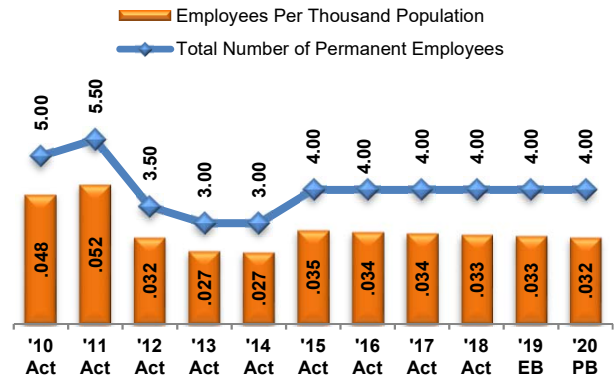
**Funding Sources**



**Budgeted Expenditure History (in Thousands)**



**Permanent Positions**



## Appropriations (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$240,588	\$260,055	\$259,089	\$271,638	\$11,583	4.5%
Supplies & Materials	\$1,619	\$12,179	\$12,591	\$11,380	(\$799)	(6.6%)
Travel & Training	\$7,507	\$9,500	\$9,500	\$9,500	\$0	0.0%
Intragov. Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services & Misc.	\$657,915	\$654,399	\$659,802	\$49,350	(\$605,049)	(92.5%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$120,815	\$48,308	\$48,308	\$30,768	(\$17,540)	(36.3%)
<b>Total</b>	<b>\$1,028,444</b>	<b>\$984,441</b>	<b>\$989,290</b>	<b>\$372,636</b>	<b>(\$611,805)</b>	<b>(62.1%)</b>

Note: Actual reflects total expenses for all grant activities. Proposed amounts include administrative costs only.

Operating Expenses	\$907,629	\$936,133	\$940,982	\$341,868	(\$594,265)	(63.5%)
Non-Operating Expenses	\$120,815	\$48,308	\$48,308	\$30,768	(\$17,540)	(36.3%)
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$1,028,444</b>	<b>\$984,441</b>	<b>\$989,290</b>	<b>\$372,636</b>	<b>(\$611,805)</b>	<b>(62.1%)</b>

## Funding Sources (Where the Money Comes From)

Grant Revenue	\$1,074,442	\$365,793	\$764,522	\$359,452	(\$6,341)	(1.7%)
Interest	\$12,219	\$13,184	\$13,184	\$13,184	\$0	0.0%
Other Local Revenue	\$400	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$0	\$605,464	\$211,584	\$0	(\$605,464)	(100.0%)
Less: Current Year Surplus	(\$58,617)	\$0	\$0	\$0	\$0	
<b>Dedicated Sources</b>	<b>\$1,028,444</b>	<b>\$984,441</b>	<b>\$989,290</b>	<b>\$372,636</b>	<b>(\$611,805)</b>	<b>(62.1%)</b>
General Sources	\$0	\$0	\$0	\$0	\$0	
<b>Total Funding Sources</b>	<b>\$1,028,444</b>	<b>\$984,441</b>	<b>\$989,290</b>	<b>\$372,636</b>	<b>(\$611,805)</b>	<b>(62.1%)</b>

## Highlights/Significant Changes (Cont.)

### Description

**Strategic Priority: Social Equity - Improving the odds for success** - This program disburses funds received by the City from the Department of Housing and Urban Development's Community Development Block Grant Program and the HOME Investment Partnerships Program. These funds are used to assist low and moderate income citizens of the City with affordable housing, economic and workforce development, neighborhood revitalization and stabilization and community facilities. After receiving recommendations from the Housing and Community Development Commission, the staff, and public hearings, the Council adopts this budget and submits it to HUD for final approval. Following HUD approval, the funds become available in the spring/summer of 2020.

### Department Objectives

- Administer federal and local funds to meet housing and community development needs in Columbia.
- Ensure the effective stewardship of public funds and land dedicated to affordable housing and community development efforts.
- Engage the community and neighborhoods to ensure affordable housing and community development efforts align with community needs.
- Work with the community, neighborhood associations, the development community and financial sectors to further meet affordable housing and community development needs in Columbia.

### Highlights/Significant Changes

- Personnel Services reflects an increase of \$11,583 or 4.5%. The cost for the proposed pay package for FY 2020 is \$7,206.
- Personnel Services also includes funding to reassign one Housing Specialist to a Sr. Housing Specialist in order to meet new federal regulations regarding fair housing.

### Highlights/Significant Changes

- The pay package includes: classifications have been moved to new pay bands as recommended by our consultants which may have resulted in a move to minimum adjustment for some employees. There is funding included for an incremental move toward the midpoint for employees that have been in their classification for 3, 4, or 5 years. In order to help address compression issues, a time in class adjustment has been included which is equal to 0.5% for each year employees have been in their classification more than five years. A 0.5% across the board increase has been included for all employees who are below the maximum rate for their pay band (which has been increased by the across the board increase). Supervisor adjustments have been implemented in order to ensure supervisors make 1% above the highest hourly rate of employees they supervise.
- The Housing Programs Division staff completed a robust public input process prior to FY 2020 as a part of the planning process for the 2020-2024 Consolidated Plan. A new Council Policy Resolution to help guide CDBG and HOME funding will be put before Council in late FY 2019 or early FY 2020. Significant changes from the previous 5-year Consolidated Plan include additional funding allocations to support efforts to address homelessness through goals involving vouchers and a 24-hour facility. Additional changes also include additional structure for HOME funding to assist in maintaining progress reflective of overall 5-year affordable housing goals.
- The Housing Programs Division will take over City Fair Housing efforts in FY 2020 and strategic align these efforts with the Homeownership Assistance Program. This will ensure the City meets new fair housing regulations, as well as complete these activities at a cost reduction to the CDBG fund. One Housing Specialist position will be reassigned to a Sr Housing Specialist to take on these additional duties.
- The Columbia Community Development Commission has changed its name to the Housing and Community Development Commission in order to more closely reflect the responsibilities and work of the Commission. Staff will work with the newly named Housing and Community Development Commission to further develop more on-going performance metrics for affordable housing and community development efforts.
- Significant pre-development progress has been made on the N. 8th Street-Cullimore Cottages project and construction is anticipated to begin in fall of 2019.

### Authorized Personnel

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Changes
3975 - Housing Program Manager	1.00	1.00	1.00	1.00	
3961 - Sr. Housing Specialist *	0.00	0.00	0.00	1.00	1.00
3960 - Housing Specialist *	2.00	2.00	2.00	1.00	(1.00)
1400 - Administrative Technician	1.00	1.00	1.00	1.00	
<b>Total Personnel</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	
Permanent Full-Time	4.00	4.00	4.00	4.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	

\* 1.00 FTE Housing Specialist was reassigned to a Sr. Housing Specialist to meet new federally mandated fair housing regulations.

## Community Development Block Grant (CDBG)

### Purpose

This program disburses funds received by the City from the Department of Housing and Urban Development's Community Development Block Grant Program. These funds are to be used to provide facilities and assistance to low to moderate income citizens of the City such as affordable housing, neighborhood revitalization and stabilization, economic and workforce development and community facilities. The City Council will consider the following guidelines for expenditure of annual Community Development Block Grant funds from 2020 through 2024:

- 30 - 48% for Affordable Housing
- 10 - 30% for Neighborhood Revitalization and Stabilization
- 8- 15% for Economic and Workforce Development
- 8 - 15% for Community Facility
- 0 - 18% for Administration and Planning

These funding categories and guidelines for annual expenditure of CDBG funding are a direct result of public input received through the 2020-2024 consolidated planning process.

### Resources

	Proposed FY 2020
Entitlement Amount Estimate	\$924,000
Reprogrammed Funds	\$0
<b>Total Resources</b>	<b>\$924,000</b>

### Expenditures

	Staff and Agency Requests	Community Development Commission Proposal	City Manager Recommended	Council Adopted
<b>Affordable Housing:</b>				
Housing Rehabilitation	\$250,000	\$213,280	\$213,280	
SIL Minor Home Repair & Accessibility	\$110,000	\$95,000	\$95,000	
Woodhaven-Home Rehabilitation	\$152,000	\$110,000	\$110,000	
HUD Mandated Fair Housing Counseling	\$3,720	\$3,720	\$3,720	
<b>Subtotal (Council Policy 30-48%)</b>	<b>\$515,720</b> 29.6%	<b>\$422,000</b> 45.7%	<b>\$422,000</b> 45.7%	<b>\$0</b>
<b>Neighborhood Revitalization and Stabilization:</b>				
Columbia Housing Authority-public storm and sanitary sewer	\$100,000	\$80,000	\$80,000	
Code Enforcement	\$30,000	\$30,000	\$30,000	
Acquisition and Demolition Program	\$80,000	\$35,000	\$35,000	
Pershing Sidewalk Construction	\$219,110	\$0	\$0	
<b>Subtotal (Council Policy 10-30%)</b>	<b>\$429,110</b> 24.6%	<b>\$145,000</b> 15.7%	<b>\$145,000</b> 15.7%	<b>\$0</b>
<b>Economic Development:</b>				
Job Point Vocational Training	\$111,500	\$95,000	\$95,000	
CMCA Technical Assistance to Businesses	\$75,000	\$20,000	\$20,000	
<b>Subtotal (Council Policy 8-15%)</b>	<b>\$75,000</b> 4.3%	<b>\$115,000</b> 12.4%	<b>\$115,000</b> 12.4%	<b>\$0</b>
<b>Community Facilities:</b>				
Great Circle-Youth Center Renovations	\$115,000	\$76,000	\$76,000	
Columbia Parks and Recreation-Worley Park Renovations	\$30,000	\$0	\$0	
Columbia Center for Urban Agriculture-Neighborhood Fac.	\$250,000	\$0	\$0	
United Community Builders Neighborhood Fac.	\$164,300	\$0	\$0	
<b>Subtotal (Council Policy 8-15%)</b>	<b>\$559,300</b> 32.0%	<b>\$76,000</b> 8.2%	<b>\$76,000</b> 8.2%	<b>\$0</b>
<b>Administration &amp; Planning:</b>				
Housing Programs Division	\$166,000	\$166,000	\$166,000	
<b>Subtotal (Council Policy 0-18%)</b>	<b>\$166,000</b> 9.5%	<b>\$166,000</b> 18.0%	<b>\$166,000</b> 18.0%	<b>\$0</b>
<b>Grand Total:</b>	<b>\$1,745,130</b>	<b>\$924,000</b>	<b>\$924,000</b>	<b>\$0</b>

# Home Requests

## Purpose

This program disburses funds received by the City from the HOME Investment Partnership Act Program from the Department of Housing and Urban Development. The City provides funds in the following five categories: Homeownership Assistance, Production and Preservation of Owner-Occupied Housing, Rental Production, Tenant-Based Rental Assistance, HOME Administration (15% of HOME funds is required to be set aside for CHDOs, and Administration is capped at 10%) All funds must be spent on projects that are defined by HUD as being "affordable." .

The Community Housing Development Organization (CHDO) Funding and will be allocated as part of the FY 2020 CHDO funding process in fall of 2019.

## Resources

	Proposed FY 2020
Reprogrammed Funds	\$0
Entitlement Amount Estimate	\$580,000
<b>Total Resources</b>	<b>\$580,000</b>

## Expenditures

	Staff and Agency Requests	City Manager Recommend	Community Development Commission Recommend	City Council Adopted
<b>Homeownership Assistance:</b>				
Homeownership Assistance *	\$250,000	\$145,000	\$145,000	
<b>Subtotal Projects (Council Policy 25-35%)</b>	<b>\$250,000</b>	<b>\$145,000</b> 25.0%	<b>\$145,000</b> 25.0%	<b>\$0</b>
<b>Production and Preservation of Owner-Occupied Housing:</b>				
CHDO Set aside	\$87,000	\$95,000	\$95,000	
Creative Commons-Ash Street Dev.	\$64,000	\$0	\$0	\$0
<b>Subtotal Projects (Council Policy 15-30%)</b>	<b>\$151,000</b>	<b>\$95,000</b> 16.4%	<b>\$95,000</b> 16.4%	<b>\$0</b>
<b>Rental Production:</b>				
CHA Providence Walkway	\$250,000	\$200,000	\$200,000	
<b>Subtotal Projects (Council Policy 20-35%)</b>	<b>\$250,000</b>	<b>\$200,000</b> 34.5%	<b>\$200,000</b> 34.5%	<b>\$0</b>
<b>Tenant Based Rental Assistance:</b>				
CHA -Rental Assistance	\$110,000	\$82,000	\$82,000	
<b>Subtotal (Council Policy 5-15%)</b>	<b>\$110,000</b>	<b>\$82,000</b> 14.1%	<b>\$82,000</b> 14.1%	<b>\$0</b>
<b>Administration:</b>				
Housing Programs Division	\$58,000	\$58,000	\$58,000	
<b>Subtotal (Council Policy 0-10%)</b>	<b>\$58,000</b>	<b>\$58,000</b> 10.0%	<b>\$58,000</b> 10.0%	<b>\$0</b>
<b>Grand Total:</b>	<b>\$819,000</b>	<b>\$580,000</b>	<b>\$580,000</b>	<b>\$0</b>

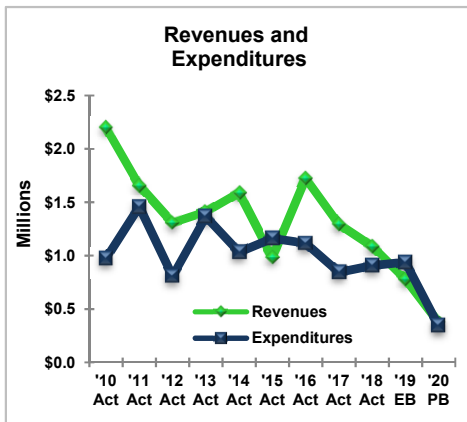
\* Includes: Neighborhood Development Homeownership Assistance Activities

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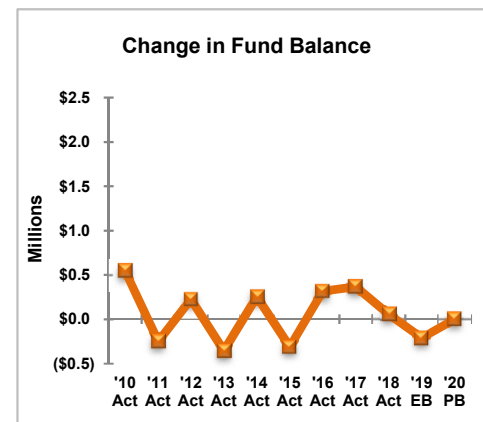
**Statement of Revenues, Expenditures, and Changes in Fund Balance  
Community Development Block Grant (CDBG) Fund**

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Revenues:</b>				
Grant Revenue	\$1,074,442	\$365,793	\$764,522	\$359,452
Investment Revenue	\$12,219	\$13,184	\$13,184	\$13,184
Miscellaneous Revenue	\$400	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$1,087,061</b>	<b>\$378,977</b>	<b>\$777,706</b>	<b>\$372,636</b>
<b>Expenditures:</b>				
Personnel Services	\$240,588	\$260,055	\$259,089	\$271,638
Supplies & Materials	\$1,619	\$12,179	\$12,591	\$11,380
Travel & Training	\$7,507	\$9,500	\$9,500	\$9,500
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities Services & Other Misc.	\$657,915	\$654,399	\$659,802	\$49,350
<b>Total Expenditures</b>	<b>\$907,629</b>	<b>\$936,133</b>	<b>\$940,982</b>	<b>\$341,868</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$179,432</b>	<b>(\$557,156)</b>	<b>(\$163,276)</b>	<b>\$30,768</b>
<b>Other Financing Sources (Uses):</b>				
Transfers In				
Transfers Out	(\$120,815)	(\$48,308)	(\$48,308)	(\$30,768)
<b>Total Other Financing Sources/(Uses)</b>	<b>(\$120,815)</b>	<b>(\$48,308)</b>	<b>(\$48,308)</b>	<b>(\$30,768)</b>
<b>Net Change in Fund Balance</b>	<b>\$58,617</b>	<b>(\$605,464)</b>	<b>(\$211,584)</b>	<b>\$0</b>
Fund Balance - Beginning	\$7,711,047	\$7,769,664	\$7,769,664	\$7,558,080
<b>Fund Balance - Ending</b>	<b>\$7,769,664</b>	<b>\$7,164,200</b>	<b>\$7,558,080</b>	<b>\$7,558,080</b>

Note: Actual column reflects total expenses for all grant activities. Proposed amounts include administrative costs only.



The graph at the left shows revenues are above or below expenditures as a result of the timing of the grant drawdown and the receipt of funds. The CDBG grant is a reimbursement grant which means the funds can only be received after the expenses occur and a drawdown request is submitted. This process may cross from one fiscal year to another which causes the revenues, expenditures, and change in fund balance to vary from year to year.



**Financial Sources and Uses**  
**Community Development Block Grant Fund**

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Financial Sources</b>				
Grants	\$1,074,442	\$365,793	\$764,522	\$359,452
Interest	\$12,219	\$13,184	\$13,184	\$13,184
Less: GASB 31 Interest Adjustment	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$400	\$0	\$0	\$0
<b>Total Financial Sources Before Transfers</b>	<b>\$1,087,061</b>	<b>\$378,977</b>	<b>\$777,706</b>	<b>\$372,636</b>
Transfers In	\$0	\$0	\$0	\$0
<b>Total Financial Sources</b>	<b>\$1,087,061</b>	<b>\$378,977</b>	<b>\$777,706</b>	<b>\$372,636</b>
<b>Financial Uses</b>				
Personnel Services	\$240,588	\$260,055	\$259,089	\$271,638
Less: GASB 16 Vacation Liability Adjustment*	\$0	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment*	\$0	\$0	\$0	\$0
Supplies & Materials	\$1,619	\$12,179	\$12,591	\$11,380
Travel & Training	\$7,507	\$9,500	\$9,500	\$9,500
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities, Services and Other Misc.	\$657,915	\$654,399	\$659,802	\$49,350
Interest Expense	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Transfers Out	\$120,815	\$48,308	\$48,308	\$30,768
<b>Total Financial Uses</b>	<b>\$1,028,444</b>	<b>\$984,441</b>	<b>\$989,290</b>	<b>\$372,636</b>

<b>Financial Sources Over/(Under) Uses</b>	<b>\$58,617</b>	<b>(\$605,464)</b>	<b>(\$211,584)</b>	<b>\$0</b>
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<b>Unassigned Cash Reserves</b>				
Beginning Unassigned Cash Reserve		\$283,269	\$283,269	\$71,685
Financial Sources Over/(Under) Uses		(\$605,464)	(\$211,584)	\$0
Cash and Cash Equivalent	\$283,269			
Less: GASB 31 Pooled Cash Adjustment	\$0			
<b>Ending Cash Reserves</b>	<b>\$283,269</b>	<b>(\$322,195)</b>	<b>\$71,685</b>	<b>\$71,685</b>

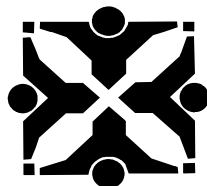
**Budgeted Cash Reserve Target**

*This is a special revenue fund primarily funded with CDBG federal grant funds. There is no budgeted cash reserve target for this fund. In the event the grant were to be cut, the City would either reduce expenses or pay for them with the Community Development budget.*

*Note: Actual reflects total expenses for all grant activities. Proposed amounts include administrative costs only.*

*\* GASB 16 and GASB 68 do not apply to special revenue funds such as the CDBG fund.*

# Convention and Tourism Fund (Special Revenue Fund)

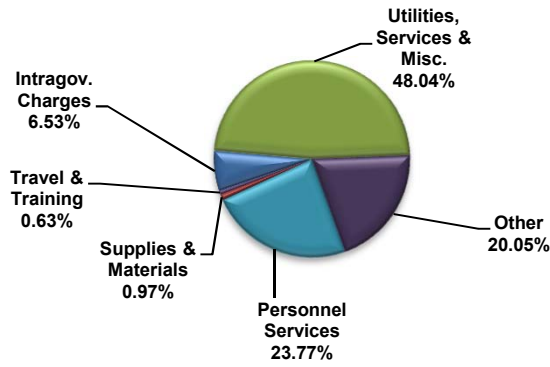


*City of Columbia*  
*Columbia, Missouri*

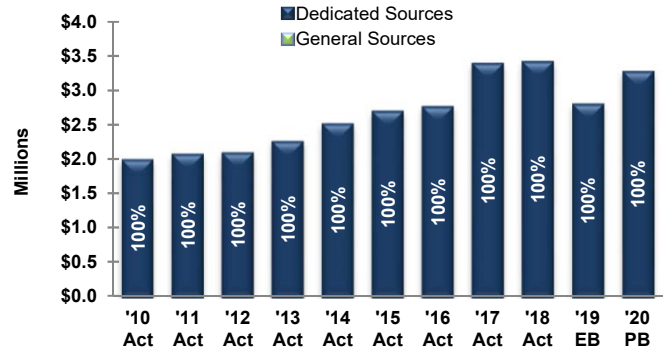


# Convention and Visitors Bureau (Special Revenue Fund)

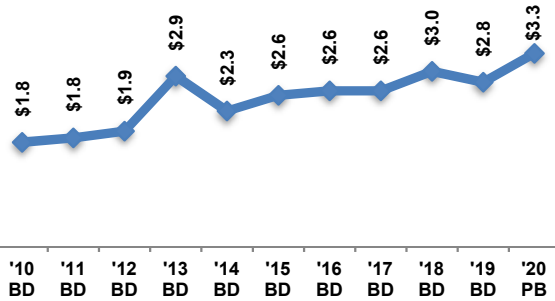
**FY 2020 Total Expenditures By Category**



**Funding Sources**

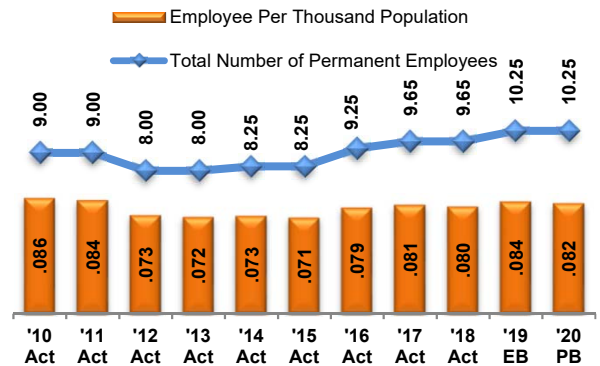


**Budgeted Expenditure History (in Millions)**



\*Includes \$1 million transfer of Tourism Development funds to the Capital Projects Fund to help fund construction of a Sports Field House in FY 17.

**Permanent Positions**



## Appropriations (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$681,053	\$738,229	\$735,795	\$774,098	\$35,869	4.9%
Supplies & Materials	\$36,432	\$32,772	\$32,900	\$31,500	(\$1,272)	(3.9%)
Travel & Training	\$18,327	\$22,600	\$22,600	\$20,600	(\$2,000)	(8.8%)
Intragov. Charges	\$228,141	\$270,446	\$270,446	\$212,757	(\$57,689)	(21.3%)
Utilities, Services & Misc.	\$1,230,348	\$1,468,910	\$1,516,496	\$1,564,200	\$95,290	6.5%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$408,776	\$237,752	\$204,869	\$652,999	\$415,247	174.7%
<b>Total</b>	<b>\$2,603,077</b>	<b>\$2,770,709</b>	<b>\$2,783,106</b>	<b>\$3,256,154</b>	<b>\$485,445</b>	<b>17.5%</b>
Operating Expenses	\$2,194,301	\$2,532,957	\$2,578,237	\$2,603,155	\$70,198	2.8%
Non-Operating Expenses	\$408,776	\$237,752	\$204,869	\$652,999	\$415,247	174.7%
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$2,603,077</b>	<b>\$2,770,709</b>	<b>\$2,783,106</b>	<b>\$3,256,154</b>	<b>\$485,445</b>	<b>17.5%</b>

## Funding Sources (Where the Money Comes From)

Gross Receipts Tax: Hotel/Motel Tax	\$3,296,867	\$3,359,009	\$3,359,009	\$3,412,766	\$53,757	1.6%
Grant Revenue	\$61,585	\$92,141	\$92,141	\$102,979	\$10,838	11.8%
Interest Revenue	\$13,266	\$53,014	\$53,014	\$53,014	\$0	0.0%
Other Local Revenues	\$29,978	\$21,000	\$16,500	\$19,500	(\$1,500)	(7.1%)
Other Funding Sources/Transfers	\$0	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$0	\$0	\$0	\$0	\$0	
Less: Current Year Surplus	(\$798,619)	(\$754,455)	(\$737,558)	(\$332,105)	\$422,350	(56.0%)
<b>Dedicated Sources</b>	<b>\$2,603,077</b>	<b>\$2,770,709</b>	<b>\$2,783,106</b>	<b>\$3,256,154</b>	<b>\$485,445</b>	<b>17.5%</b>
General Sources	\$0	\$0	\$0	\$0	\$0	
<b>Total Funding Sources</b>	<b>\$2,603,077</b>	<b>\$2,770,709</b>	<b>\$2,783,106</b>	<b>\$3,256,154</b>	<b>\$485,445</b>	<b>17.5%</b>

## Department Summary

### Description

The Convention and Visitors Bureau (CVB) promotes Columbia as a meeting, leisure, group tour and sports destination through direct solicitations, tradeshow attendance, marketing, advertising, and public relations. The initial 2% lodging tax levied by City Council took effect in 1980 and the public approved an additional 2% increase in 1999. In August of 2016 the public approved another 1% increase to fund the Airport terminal project. This 1% is temporary and is projected to sunset after 23 years.

The CVB is liaison to a 12 member advisory board appointed by the City Council.

### Department Objectives

To increase the number of regional and national conventions held in Columbia; to increase the number of Sunday through Thursday visitors and lodgers while retaining existing weekend business; to increase travel visitation through the enhancement and development of festivals, sports, events and attractions; to provide exceptional service to our convention and meeting customers; to increase awareness of tourism as a viable form of economic development.

### Highlights/Significant Changes

- Total expenses for FY 2020 are increasing by \$485,445 or 17.5%.
- Personnel Services reflects an increase of \$35,869 or 4.9%. The cost for the proposed pay package for FY 2020 is \$7,413. The pay package includes: classifications have been moved to new pay bands as recommended by our consultants which may have resulted in a move to minimum adjustment for some employees. There is funding included for an incremental move toward the midpoint for employees that have been in their classification for 3, 4, or 5 years. In order to help address compression issues, a time in class adjustment has been included which is equal to 0.5% for each year employees have been in their classification more than five years. A 0.5% across the board increase has been included for all employees who are below the maximum rate for their pay band (which has been increased by the across the board increase). Supervisor adjustments have been implemented in order to ensure supervisors make 1% above the highest hourly rate of employees they supervise. Personnel services also reflects an increase due to a full year of funding for the Tourism Services Specialist position that was transferred from the City Manager budget during FY 2019.
- Personnel Services also reflect an increase of funding for the Tourism Services position that was transferred from the City Manager budget during FY 2019.
- Intragovernmental Charges decreased by \$57,689 due to lower Community Relations and G & A fees.
- Utilities, Services, & Misc increased by \$95,290 as these expenses being paid to REDI, The Blind Boone Home, Maplewood Home, and the Columbia Arts Fund will now be paid directly from CVB instead of being transferred to other departments to make the payments.

### Highlights/Significant Changes - continued

- The Other category reflects a \$415,247 increase due to a transfer of \$609,429 of the temporary Hotel/Motel tax for the new airport terminal phase 1 project offset by a reduction in the number of transfers to other funds such as Cultural Affairs, Economic Development, and City Manager. These expenses will now be paid directly from CVB.

**CVB Operations:** As the tourism industry grows, so does the role of destination marketing and management organizations. CVBs are taking on more responsibilities and require a high-performing staff to meet those needs.

In FY 2019, the CVB commissioned its third sales and marketing effectiveness study for the Conventions and Meetings market. This study measures the effectiveness of the CVB's marketing to Convention and Meeting planners as well as the impact of the CVB's sales and services staff. The FY 2018 results showed significant increases in key measures for sales staff performance. CVB sales staff efforts resulted in 180,000 converted meeting attendees (up from 149,000 in FY 2017). Additionally, CVB staff and its partners were able to secure new pieces of business that will bring thousands of visitors to Columbia to attend meetings, conventions and sporting events.

**Destination and Tourism Awareness:** Not only is it important for visitors to see Columbia as a destination, but locals and businesses must buy-in as well and become advocates. A key piece of this process is the Columbia Tourism Ambassador (CTA) program. Since its inception in 2013, the program has certified over 800 CTAs and has a large active base that attends networking events, volunteers at events and welcomes visitors to our city. The CVB also executed a networking event during National Travel and Tourism Week in May to raise awareness of tourism as an important industry in Columbia.

**Industry Partnerships:** Also vital to tourism's success is a strong group of tourism industry partners. The CVB prides itself on the relationships it builds and maintains with businesses across the tourism sector. The CVB also conducted its sixth annual Industry Partner Survey (IPS) to gauge partner satisfaction with various aspects of operations. Overall satisfaction with the CVB measured at 4.4 out of 5. In FY 2019, the CVB continued to give industry partners an opportunity to network with meeting and event planners at its Meet in CoMo Showcase. The CVB continues to pursue new ways to creatively work with local partners to promote the destination, including initiatives developed with its creative agency, Woodruff, to help local stakeholders understand the importance of and their role in the tourism industry.

### Highlights/Significant Changes - continued

**Economic Growth:** The growth of Columbia's hotel gross receipts has picked up from FY 2018 and key measures such as Occupancy and Average Daily Rate (ADR) have as well. In calendar year 2019, all of these key measures were up for the majority of the year. Hotel gross receipts rebounded, as did ADR, but occupancy still remained flat into the summer months. The CVB is working closely with the hotel community to partner and bring new business to Columbia. The completion of a Sports Fieldhouse in Phillips Park, as well as a new state of the art Cross Country course will give Columbia the opportunity to bring new sporting tournaments to town, increasing overnight stays. Growth for Boone County and Columbia will continue at a slower pace than it has over the past few years, mirroring the State's growth.

**Public Relations and Marketing:** In FY 2018, the CVB launched a new marketing campaign with new creative tactics for all markets in traditional and digital marketing for its leisure tourism market. The CVB conducted its annual Advertising Effectiveness Study with the following results for FY 2018: Columbia's ads and PR messages reached approximately 2.4 million households; the campaign generated over 59,500 incremental trips (up from 46,600 in FY 2017), resulting in 183,000 room nights; more than \$30.5 million in incremental travel revenue that would not have occurred without the marketing efforts; and for every \$1 spent on marketing by the CVB, \$96 was generated in visitor spending, up from \$92 in FY 2017. The Meet CoMo campaign for leisure travel will be expanded in FY 2020 with additional locals sharing their views of Columbia with potential visitors.

# Convention and Visitors Bureau

## Budget Detail By Division

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
<b>Operations</b>						
Personnel Services	\$681,053	\$669,909	\$667,475	\$705,737	\$35,828	5.3%
Supplies and Materials	\$36,432	\$32,772	\$32,900	\$31,500	(\$1,272)	(3.9%)
Travel and Training	\$18,327	\$22,600	\$22,600	\$20,600	(\$2,000)	(8.8%)
Intragovernmental Charges	\$228,141	\$270,446	\$270,446	\$212,757	(\$57,689)	(21.3%)
Utilities, Services, & Misc.	\$1,057,042	\$969,339	\$1,016,925	\$1,064,629	\$95,290	9.8%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$396,776	\$224,252	\$192,869	\$640,999	\$416,747	185.8%
<b>Total</b>	<b>\$2,417,771</b>	<b>\$2,189,318</b>	<b>\$2,203,215</b>	<b>\$2,676,222</b>	<b>\$486,904</b>	<b>22.2%</b>
<b>Tourism Development</b>						
Personnel Services	\$0	\$68,320	\$68,320	\$68,361	\$41	0.1%
Supplies and Materials	\$0	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$173,306	\$499,571	\$499,571	\$499,571	\$0	0.0%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$12,000	\$13,500	\$12,000	\$12,000	(\$1,500)	(11.1%)
<b>Total</b>	<b>\$185,306</b>	<b>\$581,391</b>	<b>\$579,891</b>	<b>\$579,932</b>	<b>(\$1,459)</b>	<b>(0.3%)</b>
<b>Department Totals</b>						
Personnel Services	\$681,053	\$738,229	\$735,795	\$774,098	\$35,869	4.9%
Supplies and Materials	\$36,432	\$32,772	\$32,900	\$31,500	(\$1,272)	(3.9%)
Travel and Training	\$18,327	\$22,600	\$22,600	\$20,600	(\$2,000)	(8.8%)
Intragovernmental Charges	\$228,141	\$270,446	\$270,446	\$212,757	(\$57,689)	(21.3%)
Utilities, Services, & Misc.	\$1,230,348	\$1,468,910	\$1,516,496	\$1,564,200	\$95,290	6.5%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$408,776	\$237,752	\$204,869	\$652,999	\$415,247	174.7%
<b>Total</b>	<b>\$2,603,077</b>	<b>\$2,770,709</b>	<b>\$2,783,106</b>	<b>\$3,256,154</b>	<b>\$485,445</b>	<b>17.5%</b>

## Authorized Personnel

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
Operations	9.65	9.30	9.30	9.30	
Tourism	0.00	0.95	0.95	0.95	
<b>Total Personnel</b>	<b>9.65</b>	<b>10.25</b>	<b>10.25</b>	<b>10.25</b>	
Permanent Full-Time	9.65	10.25	10.25	10.25	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>9.65</b>	<b>10.25</b>	<b>10.25</b>	<b>10.25</b>	

# Convention and Visitors Bureau

## Authorized Personnel By Division

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
<b>Operations:</b>					
9901 - Assistant City Manager #	0.25	0.25	0.25	0.25	
8950 - Director, Convention & Tourism #	1.00	1.00	1.00	1.00	
4801 - Community Relations Specialist +	0.40	0.00	0.00	0.00	
4320 - Tourism Admin Supervisor #	1.00	0.25	0.25	0.25	
4315 - Sports Sales Specialist ^	0.00	0.00	0.00	0.80	0.80
4310 - Industry Relations Specialist	1.00	1.00	1.00	1.00	
4309 - Tourism Operations Analyst	1.00	1.00	1.00	1.00	
4302 - Tourism Services Supervisor	1.00	1.00	1.00	1.00	
4300 - Tourism Services Specialist # * ^	3.00	3.80	3.80	3.00	(0.80)
1006 - Senior Admin Support Assistant	1.00	1.00	1.00	1.00	
<b>Total Personnel</b>	<b>9.65</b>	<b>9.30</b>	<b>9.30</b>	<b>9.30</b>	
Permanent Full-Time	9.65	9.30	9.30	9.30	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>9.65</b>	<b>9.30</b>	<b>9.30</b>	<b>9.30</b>	
<b>Tourism Development:</b>					
4320 - Tourism Admin Supervisor #	0.00	0.75	0.75	0.75	
4315 - Sports Sales Specialist ^	0.00	0.00	0.00	0.20	0.20
4300 - Tourism Services Specialist #	0.00	0.20	0.20	0.00	(0.20)
<b>Total Personnel</b>	<b>0.00</b>	<b>0.95</b>	<b>0.95</b>	<b>0.95</b>	
Permanent Full-Time	0.00	0.95	0.95	0.95	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>0.00</b>	<b>0.95</b>	<b>0.95</b>	<b>0.95</b>	
<b>Department Totals</b>					
Permanent Full-Time	9.65	10.25	10.25	10.25	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>9.65</b>	<b>10.25</b>	<b>10.25</b>	<b>10.25</b>	

+ In FY 2019, the remaining 0.40 FTE of the Community Relations Specialist was reallocated to the Community Relations Department citywide.

# In FY 2019, 0.95 FTE were reallocated to Tourism Development to better reflect their time spent in that area.

\* During FY 2019, 1.00 FTE Tourism Services Specialist was reallocated from City Manager's Office to Convention and Visitors Bureau.

^ In FY 2020, a 1.00 Tourism Services Specialist position was separated into a new classification called Sports Sales Specialist.

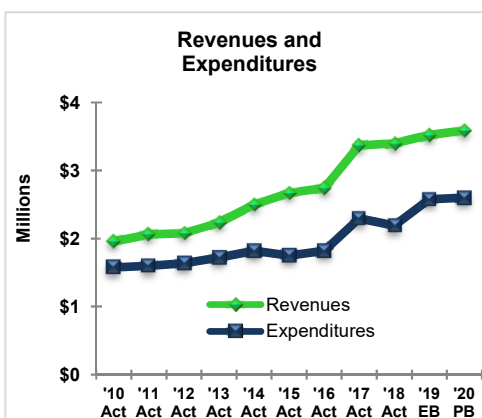
**Statement of Revenues, Expenditures, and Changes in Fund Balance  
Convention and Tourism Fund**

	<b>Actual FY 2018</b>	<b>Adj. Budget FY 2019</b>	<b>Estimated FY 2019</b>	<b>Proposed FY 2020</b>
<b>Revenues:</b>				
Hotel/Motel Tax 3% Operating	\$1,967,403	\$2,016,773	\$2,016,773	\$2,057,108
Hotel/Motel Tax 1% Tourism Development Fund	\$655,801	\$671,118	\$671,118	\$671,118
Hotel/Motel Temp. Tax 1% Airport Improvements	\$673,663	\$671,118	\$671,118	\$684,540
Grant Revenues	\$61,585	\$92,141	\$92,141	\$102,979
Investment Revenue	\$13,266	\$53,014	\$53,014	\$53,014
Other Miscellaneous Revenues	\$29,978	\$21,000	\$16,500	\$19,500
<b>Total Revenues</b>	<b>\$3,401,696</b>	<b>\$3,525,164</b>	<b>\$3,520,664</b>	<b>\$3,588,259</b>
<b>Expenditures:</b>				
Personnel Services	\$681,053	\$738,229	\$735,795	\$774,098
Supplies & Materials	\$36,432	\$32,772	\$32,900	\$31,500
Travel & Training	\$18,327	\$22,600	\$22,600	\$20,600
Intragovernmental Charges	\$228,141	\$270,446	\$270,446	\$212,757
Utilities, Services & Other Misc.	\$1,230,348	\$1,468,910	\$1,516,496	\$1,564,200
Capital Additions	\$0	\$0	\$0	\$0
Interest & Lease Payment	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$2,194,301</b>	<b>\$2,532,957</b>	<b>\$2,578,237</b>	<b>\$2,603,155</b>
<b>Excess (Deficiency) of Revenues Over Expenditures Before Transfers</b>	<b>\$1,207,395</b>	<b>\$992,207</b>	<b>\$942,427</b>	<b>\$985,104</b>
<b>Other Financing Sources(Uses):</b>				
Transfers In	\$0	\$0	\$0	\$0
Transfer to General Fund - CM Spec Events	(\$61,205)	(\$62,766)	(\$31,383)	\$0
Transfer to Employee Benefit Fund - FY 2019 One time	\$0	(\$2,450)	(\$2,450)	\$0
Transfer to GF for Boards & Commissions	(\$2,000)	(\$2,000)	(\$2,000)	(\$2,000)
Transfer to Cultural Affairs - Maplewood & Blind Boone	(\$30,000)	(\$30,000)	(\$30,000)	\$0
Transfer to Cultural Affairs - Col. Arts Fund	(\$25,000)	(\$25,000)	(\$25,000)	\$0
Transfers to Economic Development	(\$46,000)	(\$75,000)	(\$75,000)	\$0
Transfer to Capital Project Fund (Walton Bldg)	(\$30,000)	(\$15,000)	(\$15,000)	(\$15,000)
Transfer to Transit - Contribution	(\$12,000)	(\$12,036)	(\$12,036)	(\$14,570)
Transfer to Airport Fund ++	(\$190,571)	\$0	\$0	(\$609,429)
Transfer to Capital Project Fund (Field House)+	\$0	\$0	\$0	\$0
Transfer to General Fund (Parks & Rec events)+	(\$12,000)	(\$13,500)	(\$12,000)	(\$12,000)
<b>Total Other Financing Sources/(Uses)</b>	<b>(\$408,776)</b>	<b>(\$237,752)</b>	<b>(\$204,869)</b>	<b>(\$652,999)</b>
<b>Net Change in Fund Balance</b>	<b>\$798,619</b>	<b>\$754,455</b>	<b>\$737,558</b>	<b>\$332,105</b>
<b>Fund Balance - Beginning</b>	<b>\$4,325,378</b>	<b>\$5,123,997</b>	<b>\$5,123,997</b>	<b>\$5,861,555</b>
<b>Fund Balance - Ending</b>	<b>\$5,123,997</b>	<b>\$5,878,452</b>	<b>\$5,861,555</b>	<b>\$6,193,660</b>
Less: Amount of Restricted Tourism Funds	\$3,804,080	\$3,565,627	\$3,565,627	\$3,565,627
<b>Fund Balance - Ending (Unrestricted)</b>	<b>\$1,319,917</b>	<b>\$2,312,825</b>	<b>\$2,295,928</b>	<b>\$2,628,033</b>

Percent Change in Fund Equity 18.46% 14.72% 14.39% 5.67%

+ Transfer of tourism development funds from 1% Hotel/Motel tax.

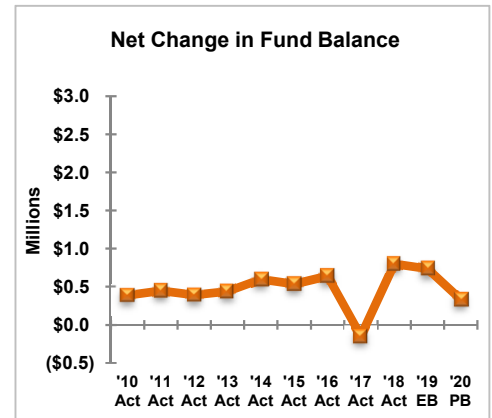
++ Transfer of Temporary 1% Hotel/Motel Tax for Airport improvements (Airport Terminal - phase 1)



Total revenues have been above expenditures since FY 2010. Funds received for the 1% hotel/motel tax that is dedicated for tourism development are accumulated over time and then used to fund specific projects.

Beginning in FY 2017, there is also a 1% temporary hotel/motel tax being collected to fund airport improvements. These funds will be accumulated & transferred as needed for various airport improvement projects.

In FY 2017 there was a deficiency of revenues over expenditures due to a transfer of tourism development funds to the capital projects fund to help fund the parks and recreation indoor sports field house.





### Financial Sources and Uses Convention and Tourism Fund

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Financial Sources for Operation*</b>				
Hotel/Motel Tax 3% Operating	\$1,967,403	\$2,016,773	\$2,016,773	\$2,057,108
Grants	\$61,585	\$92,141	\$92,141	\$102,979
Interest	\$13,266	\$53,014	\$53,014	\$53,014
Less: GASB 31 Interest Adjustment	\$106,477	\$0	\$0	\$0
Other Local Revenues	\$29,978	\$21,000	\$16,500	\$19,500
<b>Total Financial Sources Before Transfers</b>	<b>\$2,178,709</b>	<b>\$2,182,928</b>	<b>\$2,178,428</b>	<b>\$2,232,601</b>
Transfers In	\$0	\$0	\$0	\$0
<b>Total Financial Sources (for operations)</b>	<b>\$2,178,709</b>	<b>\$2,182,928</b>	<b>\$2,178,428</b>	<b>\$2,232,601</b>
<b>Financial Uses for Operations*</b>				
Personnel Services	\$681,053	\$669,909	\$667,475	\$705,737
Less: GASB 16 Vacation Liability Adjustment**	\$0	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment**	\$0	\$0	\$0	\$0
Supplies & Materials	\$36,432	\$32,772	\$32,900	\$31,500
Travel & Training	\$18,327	\$22,600	\$22,600	\$20,600
Intragovernmental Charges	\$228,141	\$270,446	\$270,446	\$212,757
Utilities, Services & Other Misc.	\$1,057,042	\$969,339	\$1,016,925	\$1,064,629
Interest Expense	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Transfers Out	\$396,776	\$224,252	\$192,869	\$640,999
<b>Total Financial Uses (for operations)</b>	<b>\$2,417,771</b>	<b>\$2,189,318</b>	<b>\$2,203,215</b>	<b>\$2,676,222</b>
<b>Financial Sources Over/(Under) Uses for Operations</b>	<b>(\$239,062)</b>	<b>(\$6,390)</b>	<b>(\$24,787)</b>	<b>(\$443,621)</b>
<b>Unassigned Cash Reserves</b>				
Beginning Unassigned Cash Reserve		\$1,288,486	\$1,288,486	\$1,263,699
Financial Sources Over/(Under) Uses		(\$6,390)	(\$24,787)	(\$443,621)
Unrestricted Cash and Cash Equivalents	\$1,084,359			
Less: GASB 31 Pooled Cash Adj	\$204,127			
<b>Ending Unassigned Cash Reserves</b>	<b>\$1,288,486</b>	<b>\$1,282,096</b>	<b>\$1,263,699</b>	<b>\$820,078</b>
Budgeted Operating Expenses w/o Depr	\$2,579,278	\$1,962,759	\$1,962,759	\$2,035,223
Less: Tourism Development Op-Exp	(\$425,576)	(\$499,571)	(\$425,576)	(\$499,571)
Add: Budgeted Interest Expense	\$0	\$0	\$0	\$0
Add: Budgeted Bank and Paying Agent Fees	\$0	\$0	\$0	\$0
Add: Budgeted Operating Transfers Out	\$385,276	\$188,358	\$385,276	\$188,358
Less: Op. Transfers from Tourism Dev Division	(\$13,500)	(\$13,500)	(\$13,500)	(\$13,500)
Less: Op. Transfer from 1% Temp Airport Tax	(\$190,571)	(\$200,156)	(\$190,571)	(\$200,156)
<b>Total Budgeted Financial Uses for Operations</b>	<b>\$2,334,907</b>	<b>\$1,437,890</b>	<b>\$1,718,388</b>	<b>\$1,510,354</b>
x Cash Reserve Target %	x 20%	x 20%	x 20%	x 20%
<b>Budgeted Cash Reserve Target</b>	<b>\$466,981</b>	<b>\$287,578</b>	<b>\$343,678</b>	<b>\$302,071</b>
<b>Above/(Below) Budgeted Cash Reserve Target</b>	<b>\$821,505</b>	<b>\$994,518</b>	<b>\$920,021</b>	<b>\$518,007</b>

\*\* GASB 16 and GASB 68 do not apply to special revenue funds such as the Convention and Tourism Fund.

\*Does not include Tourism Development or Airport Improvement Hotel/Motel Tax dollars as these are not used for the operational costs of this fund.

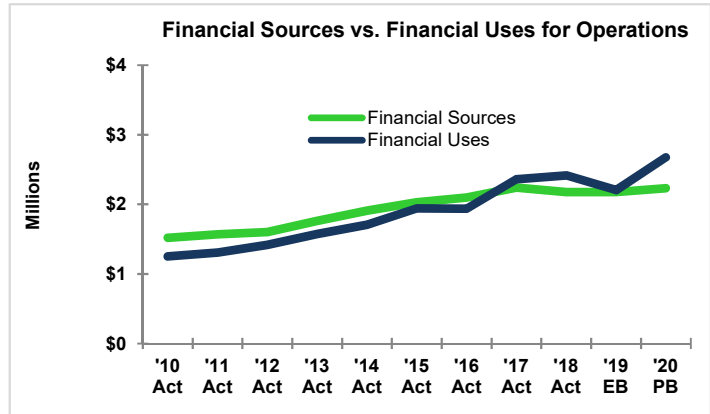
## Financial Sources and Uses Convention and Tourism Fund

The Financial Sources and Uses Statement is a management tool which provides a more complete look at the cash and other resources for the operation compared to the expenses and other uses of the operation. This allows management to examine the projected ending cash reserves for the operation compared to a budgeted cash reserve target which provides useful information about the financial health of the fund.

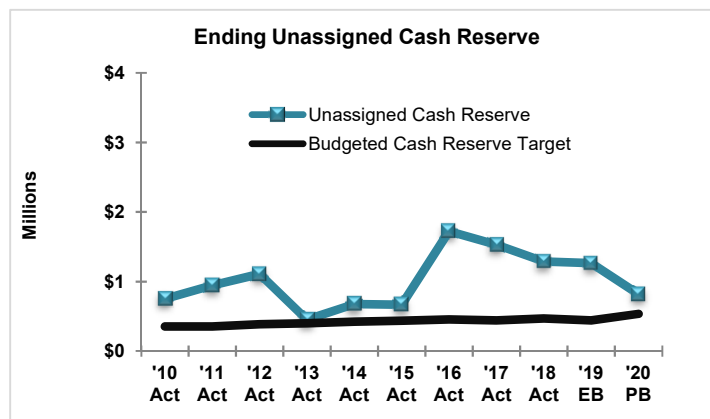
This statement takes information from the Revenues, Expenditures and Changes in Fund Balance and subtracts out non-cash items (GASB adjustments for interest revenue, pensions, and vacation liabilities).

A budgeted cash reserve target is calculated in accordance with the cash reserve policy. In the event of a disaster, these funds would be used to keep the operation going for approximately three months plus fund the next year's infrastructure costs. The budgeted cash reserve target amount is different for each operation and depends on their operational and capital project needs.

The ending unassigned cash reserves are compared to the budgeted cash reserve target. When the reserves are below the budgeted cash reserve target it will be necessary for management to adjust fees or reduce expenses in order to get the reserves at or above the budgeted cash reserve target.



Financial sources were below financial uses in FY 2017 and FY 2018 due to a transfer of tourism development funds to the Capital Projects fund to help fund an indoor sports field house. FY 2020 reflects financial sources over uses due to a projected 2% increase in hotel/motel tax.



There was a drop in the unassigned cash reserve in FY 2013 as CVB provided funding for a revenue guarantee at the airport. As it was not used, the revenue guarantee funds were returned to CVB's unassigned cash reserve when the revenue guarantee time period expired in FY 2016.

The unassigned cash reserve is above the budgeted cash reserve target for all years.

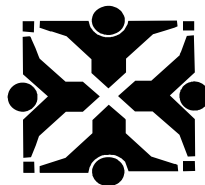


# Convention and Visitor Fees and Charges

			FY 2019	FY 2020
	Chapter/ Section	Date Last Changed	Fee	Fee
<b>Certified Tourism Ambassador (CTA) program</b> CTA class fee	NA * * part of signed agreement with outside company	03-06-13	\$25	\$25

# Contributions Fund

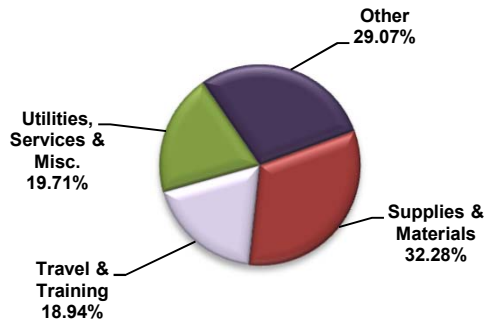
(Trust Fund)



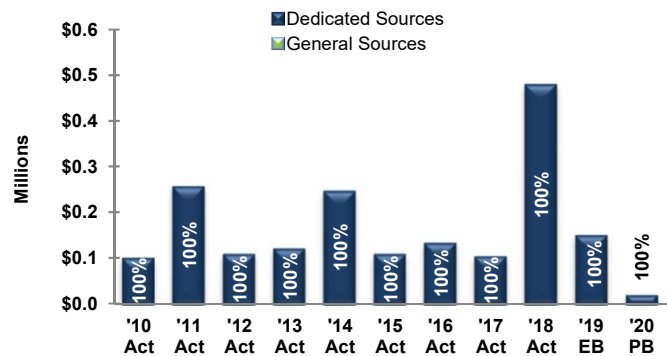
*City of Columbia*  
*Columbia, Missouri*

# Contributions Fund (Trust Fund)

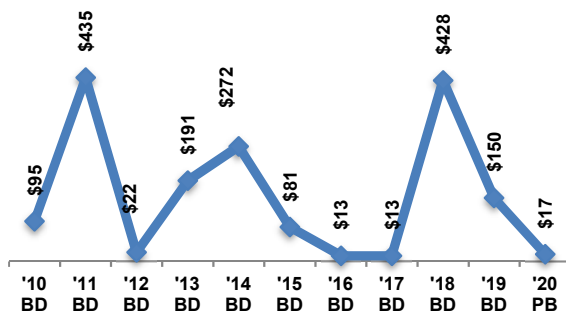
**FY 2020 Total Expenditures By Category**



**Funding Sources**



**Budgeted Expenditure History (in Thousands)**



**Permanent Positions**

There are no personnel assigned to this department

## Appropriations (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Supplies & Materials	\$4,120	\$4,673	\$4,623	\$5,430	\$757	16.2%
Travel & Training	(\$49)	\$3,185	\$3,185	\$3,185	\$0	0.0%
Intragov. Charges	\$551	\$507	\$507	\$0	(\$507)	(100.0%)
Utilities, Services & Misc.	\$37,522	\$38,311	\$38,061	\$3,315	(\$34,996)	(91.3%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$380,114	\$103,468	\$101,468	\$4,890	(\$98,578)	(95.3%)
<b>Total</b>	<b>\$422,258</b>	<b>\$150,144</b>	<b>\$147,844</b>	<b>\$16,820</b>	<b>(\$133,324)</b>	<b>(88.8%)</b>
Operating Expenses	\$42,144	\$46,676	\$46,376	\$11,930	(\$34,746)	(74.4%)
Non-Operating Expenses	\$380,114	\$103,468	\$101,468	\$4,890	(\$98,578)	(95.3%)
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$422,258</b>	<b>\$150,144</b>	<b>\$147,844</b>	<b>\$16,820</b>	<b>(\$133,324)</b>	<b>(88.8%)</b>

## Funding Sources (Where the Money Comes From)

Grant Revenue	\$0	\$0	\$0	\$0	\$0	
Interest	\$3,082	\$11,930	\$11,930	\$11,930	\$0	0.0%
Other Local Revenue	\$438,080	\$113,214	\$122,313	\$4,890	(\$108,324)	(95.7%)
Operating Transfers	\$35,265	\$34,746	\$34,746	\$0	(\$34,746)	(100.0%)
Use of Prior Year Sources	\$0	\$0	\$0	\$0	\$0	
Less: Current Year Surplus	(\$54,169)	(\$9,746)	(\$21,145)	\$0	\$9,746	(100.0%)
<b>Dedicated Sources</b>	<b>\$422,258</b>	<b>\$150,144</b>	<b>\$147,844</b>	<b>\$16,820</b>	<b>(\$133,324)</b>	<b>(88.8%)</b>
General Sources	\$0	\$0	\$0	\$0	\$0	
<b>Total Funding Sources</b>	<b>\$422,258</b>	<b>\$150,144</b>	<b>\$147,844</b>	<b>\$16,820</b>	<b>(\$133,324)</b>	<b>(88.8%)</b>

## Highlights/Significant Changes - Continued

## Description

The Columbia Trust was founded in May 1999 as a formal structure for the City to receive gifts of cash, land, and other items. Other programs under the umbrella of the Trust include the City of Columbia New Century Fund, Inc. and Share the Light. Donations include gifts of cash, securities, and some types of real property. Proper procedures have been established to ensure funds and donations are expended for the purpose designated by the donor.

## Department Objectives

The Columbia Trust serves as a channel both to receive and solicit donations for City of Columbia projects that enhance the lives of Columbia citizens. To that end, the Columbia Trust seeks to:

- Cooperate willingly with and express appreciation to donors.
- Handle all funds and processes in a fiduciary responsible manner.
- Increase the impact of the Trust year by year.
- Help in such a way as to truly serve those who work on or give to any Columbia Trust-related project.

## Highlight/Significant Changes

- The Contributions Fund has four ongoing aspects: 1) The Columbia Trust which includes gifts directly to the city; 2) Share the Light, an ongoing program that allows small and repeated donations to a variety of city programs through a customer's utility bill; 3) The City of Columbia New Century Fund, a separate 501(c)(3) organization with a board appointed by City Council, and 4) Support for the Community Foundation of Central Missouri.
- The New Century Fund, established in 2001, functions as a fundraising tool for the City of Columbia and is used to receive gifts and grants on behalf of the City. Most any significant enhancement to community life sponsored or directed by the City may become a project for the New Century Fund. Recent programs of the New Century Fund were the Columbia Public Schools' Influenza Inoculation program (majority funding granted from the David B. Lichtenstein Foundation through the NCF); the Christy Welliver Project - a re-landscaped main entrance to Stephens Lake Park; the Children's Grove - a community-wide gardens project at Stephens Lake Park to provide a positive influence in response to the Newtown, Connecticut, tragedy of December, 2012; upgrades to the Martin Luther King Memorial on Stadium Blvd; fundraising for a new dog-themed bench at the Grindstone Park Dog Park; and fund development for historical preservation in Columbia.

## Highlight/Significant Changes - continued

- Share the Light has received over \$272,000 in donations since beginning in the summer of 2001. More than \$210,000 has been appropriated for use in a variety of city projects including community arts funding, community beautification, youth recreation scholarships, youth dental care, public health issues, fire prevention and education, and crime prevention. Donations for this program are solicited each September.
- The Columbia Trust sends acknowledgment letters to donors to City fundraising projects including Share the Light and CASH and HELP utility assistance programs. Approximately \$60,000 was donated by local citizens to these two programs, helping over 400 local families last year.
- The Trust Administrator position works with the Columbia Trust, the New Century Fund, and serves as the executive director of the Community Foundation of Central Missouri (CFCM), which was established in 2010. CFCM is a 501(c)(3) nonprofit organization with an independent board of community leaders and the broad charitable purpose of improving lives in the communities it serves. As of June 2019, there were over \$8 million in assets in 100+ funds administered by the Community Foundation of Central Missouri. The funds and their earnings are used for charitable purposes mostly in the Columbia and central Missouri area. Over \$1950,000 was gifted out from Community Foundation funds and programs to nonprofit organizations in FY 2018 - FY 2019 (the City's fiscal year and CFCM's overlap). Included in that total is the Foundation's 2018 end-of-year campaign named "CoMoGives," which received and distributed over \$804,000 in donations to 122 participating nonprofit agencies in Columbia.
- FY 2020 reflects a \$133,324 decrease due to donations not being budgeted during the process. When donations are received and appropriated, the adjusted budget is increased. The budgeted amount for FY 2020 includes administrative expenses only. The Trust Administrator position which manages this budget is included in the City Manager budget.

## Authorized Personnel

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
There are no personnel assigned to this budget. The Trust Administrator position is included in the City Manager's budget.					

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<b>Statement of Revenues, Expenditures, and Changes in Fund Balance Contributions Fund</b>
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	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Revenues:</b>				
Grant Revenue	\$0	\$0	\$0	\$0
Investment Revenue	\$3,082	\$11,930	\$11,930	\$11,930
Miscellaneous Revenues	\$438,080	\$113,214	\$122,313	\$4,890
<b>Total Revenues</b>	<b>\$441,162</b>	<b>\$125,144</b>	<b>\$134,243</b>	<b>\$16,820</b>
<b>Expenditures:</b>				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$4,120	\$4,673	\$4,623	\$5,430
Travel & Training	(\$49)	\$3,185	\$3,185	\$3,185
Intragovernmental Charges	\$551	\$507	\$507	\$0
Utilities, Services & Other Misc.	\$37,522	\$38,311	\$38,061	\$3,315
Capital Additions	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$42,144</b>	<b>\$46,676</b>	<b>\$46,376</b>	<b>\$11,930</b>
<b>Excess (Deficiency) of Revenues Over Expenditures Before Transfers</b>	<b>\$399,018</b>	<b>\$78,468</b>	<b>\$87,867</b>	<b>\$4,890</b>
<b>Other Financing Sources(Uses):</b>				
Transfers In	\$35,265	\$34,746	\$34,746	\$0
Transfers Out	(\$380,114)	(\$103,468)	(\$101,468)	(\$4,890)
<b>Total Other Financing Sources/(Uses)</b>	<b>(\$344,849)</b>	<b>(\$68,722)</b>	<b>(\$66,722)</b>	<b>(\$4,890)</b>
<b>Net Change in Fund Balance</b>	<b>\$54,169</b>	<b>\$9,746</b>	<b>\$21,145</b>	<b>\$0</b>
 Fund Balance - Beginning	 \$612,464	 \$666,633	 \$666,633	 \$687,778
<b>Fund Balance - Ending</b>	<b>\$666,633</b>	<b>\$676,379</b>	<b>\$687,778</b>	<b>\$687,778</b>

### Financial Sources and Uses Contributions Fund

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Financial Sources</b>				
Grant Revenue	\$0	\$0	\$0	\$0
Interest	\$3,082	\$11,930	\$11,930	\$11,930
Less: GASB 31 Interest Adjustment	\$15,522	\$0	\$0	\$0
Other Local Revenues ++	\$438,080	\$113,214	\$122,313	\$4,890
<b>Total Financial Sources Before Transfers</b>	<b>\$456,684</b>	<b>\$125,144</b>	<b>\$134,243</b>	<b>\$16,820</b>
Transfers In	\$35,265	\$34,746	\$34,746	\$0
<b>Total Financial Sources</b>	<b>\$491,949</b>	<b>\$159,890</b>	<b>\$168,989</b>	<b>\$16,820</b>
<b>Financial Uses</b>				
Personnel Services	\$0	\$0	\$0	\$0
Less: GASB 16 Vacation Liability Adjustment*	\$0	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment*	\$0	\$0	\$0	\$0
Supplies & Materials	\$4,120	\$4,673	\$4,623	\$5,430
Travel & Training	(\$49)	\$3,185	\$3,185	\$3,185
Intragovernmental Charges	\$551	\$507	\$507	\$0
Utilities, Services & Other Misc.	\$37,522	\$38,311	\$38,061	\$3,315
Interest & Lease Payment	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Transfers Out	\$380,114	\$103,468	\$101,468	\$4,890
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0
Ent. Revenues used for Capital Projects	\$0	\$0	\$0	\$0
<b>Total Financial Uses</b>	<b>\$422,258</b>	<b>\$150,144</b>	<b>\$147,844</b>	<b>\$16,820</b>
<b>Financial Sources Over/(Under) Uses</b>	<b>\$69,691</b>	<b>\$9,746</b>	<b>\$21,145</b>	<b>\$0</b>
<b>Cash Reserves</b>				
Beginning Assigned Cash Reserve		\$713,635	\$713,635	\$734,780
Financial Sources Over/(Under) Uses		\$9,746	\$21,145	\$0
Total Fund Balance	\$666,633			
Less: GASB 31 Pooled Cash Adjustment	\$47,002			
<b>Ending Cash Reserves</b>	<b>\$713,635</b>	<b>\$723,381</b>	<b>\$734,780</b>	<b>\$734,780</b>

#### Budgeted Cash Reserve Target

The primary expenditures from this fund are for items specifically donated; therefore, there is no budgeted cash reserve target for this fund.

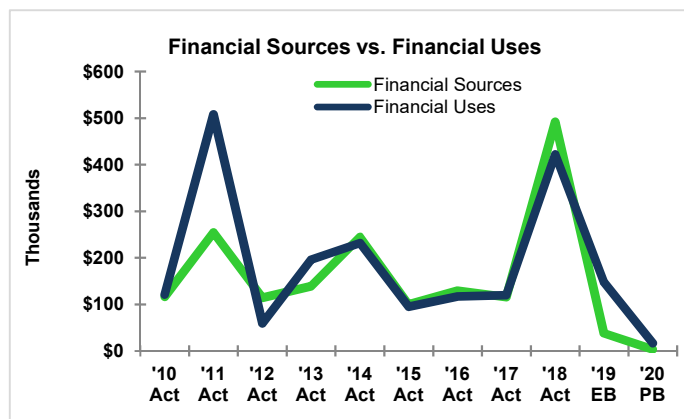
++ Other Local Revenues include donations received.

\* GASB 16 and GASB 68 do not apply to special revenue funds such as the Contributions Fund.

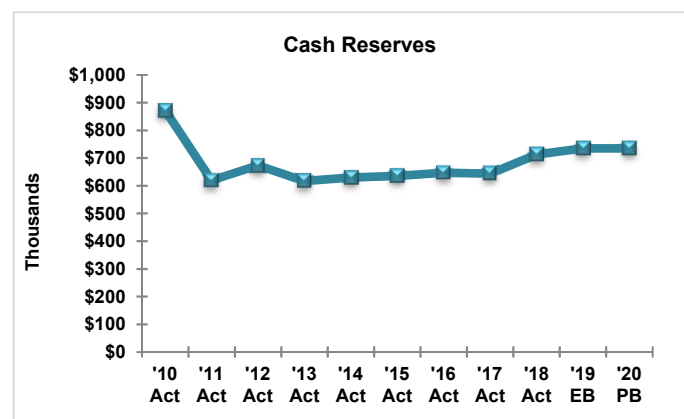
## Financial Sources and Uses Contributions Fund

The Financial Sources and Uses Statement is a management tool which provides a more complete look at the cash and other resources for the operation compared to the expenses and other uses of the operation. This allows management to examine the projected ending cash reserves for the operation compared to a budgeted cash reserve target which provides useful information about the financial health of the fund.

This statement takes information from the Statement of Revenues, Expenditures, and Changes in Fund Balance and subtracts out non-cash items (GASB adjustments for interest revenue).



Financial sources represent donations by citizens through a variety of different programs. Financial uses represent the transfer of the accumulated funds for a specific project to the responsible departmental budget to be spent. In years where financial sources are above financial uses, donations are being accumulated. In years where financial uses are above financial sources, accumulated balances are being transferred to a department budget to be spent according to the purpose of the donation.



The cash reserve has been relatively stable since FY 2011. There is no budgeted cash reserve target for this fund because the purpose of the fund is to track donations coming in and the transfer of the donations to the respective departmental budgets to be spent. FY 2018 includes \$350,000 donation for Clary-Shy Community Park improvements. The minimal operating costs of this function are covered by interest revenue that is generated on the accumulated donations.



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# Parks and Recreation



## Description

The Parks and Recreation Department oversees 3,397 acres of park land and manages 91 parks and recreation facilities. A wide array of sports, recreation activities, lessons, and special events are available for citizens of all ages. Open space, parks, and trails provide opportunities to enjoy the natural beauty of Columbia.

Within this section, there are four budgets which support the parks and recreation activities in the City. Each of these budgets has a separate funding mechanism and are accounted for differently. The Parks and Recreation - General Fund Operations budget is a part of the General Fund, and, as such, receives a large portion of its funding from general city funds which are discretionary and can be moved from one department to any other general city funded department. The Recreation Services Fund is classified as an Enterprise Fund and; therefore, is to be operated as a business through the charging of fees for services. Funding is all dedicated and cannot be moved to other departments. The Capital Projects Fund reflects the capital projects for Parks and Recreation and all of the funding is dedicated. The Parks Sales Tax Fund is classified as a Special Revenue Fund and the funding received must be used for parks purposes.

## Parks & Recreation - General Fund Operations

This budget accounts for the parks and recreation program areas which do not have revenue producing capabilities. This includes Administration, a portion of Park Planning and Development, a portion of Park Management and Operations, and the C.A.R.E. program.

## Recreation Services Fund

The Recreation Services Fund includes the Recreation Services Division and those costs in the Parks Services Division which are necessary for operation of facilities within Recreation Services. This includes group and individual programming to promote a high quality of life through positive cultural, psychological, emotional, and physiological development. The sections included in this fund are Sports Programming, Sports Fieldhouse, Aquatics, Community Recreation, Golf / Concessions, Senior / Life Enrichment / Special Events Programs, Special Olympics Adaptive, and the Activity and Recreation Center (ARC). While this fund does charge users for services, this fund does not recover enough funding from fees to offset all of the costs. The rest of the costs are covered through subsidies received both from the General Fund and the Parks Sales Tax Fund. As a part of a master plan, target cost recovery ratios have been determined. The department is working to reach these recovery targets over a period of time and will require future fee increases to users. A table showing the cost recovery targets and our current recovery ratios can also be found in this section.

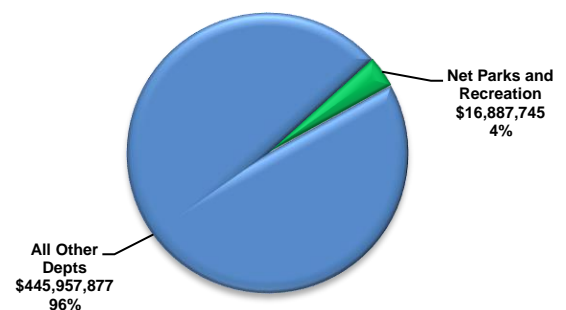
## Capital Projects Fund

The general government capital projects related to the parks system are included in the Capital Projects Fund.

## Parks Sales Tax Fund

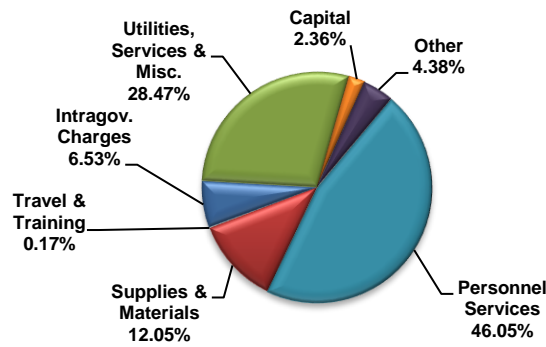
In November of 2000, the voters of the City of Columbia passed a Local Parks Sales Tax in the amount of a one-quarter of one percent (for five years), and a one-eighth of one percent thereafter, on retail sales made in the City. These funds must be used for parks purposes. The current one-eighth of one percent temporary sales tax was approved for a six year extension by Columbia voters in November, 2015. The extension will continue to be used to fund renovation/improvements to existing parks, acquisition/development of parks and additional trails and greenbelts. As a part of the original passage of the parks sales tax, the City made a commitment to the voters to maintain its General Fund support of parks at the FY 2001 budgeted level or above. An analysis of this support level can be found in this section. In addition, a forecast of future revenues, expenses, and fund balance is included in this section.

Net Parks and Recreation Expenses vs.  
All Other Dept. Expenses

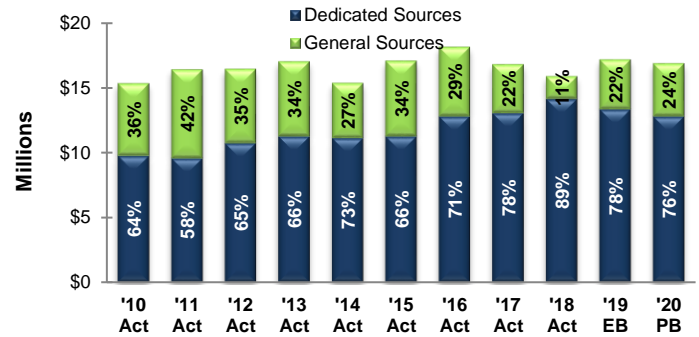


# Net Parks and Recreation Summary \*

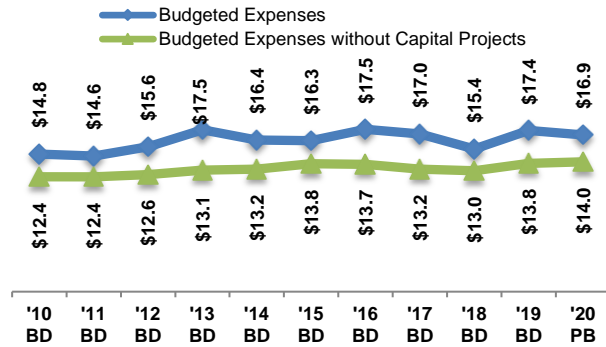
**FY 2020 Total Expenses By Category**



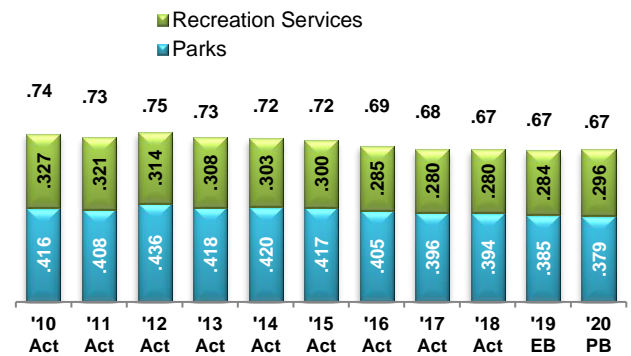
**Funding Sources \***



**Budgeted Expense History (in Millions) \***



**Total Employees Per Thousand**



\* Graphs and tables do NOT include Parks Sales Tax since money from that fund is transferred into the other three funds and is already reflected in the expenses of those funds.

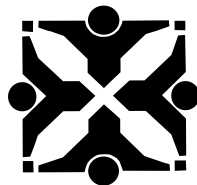
## Net Appropriations (Where the Money Goes)\*

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$7,306,493	\$7,583,933	\$7,505,820	\$7,776,446	\$192,513	2.5%
Supplies & Materials	\$2,634,706	\$2,147,497	\$2,087,648	\$2,035,085	(\$112,412)	(5.2%)
Travel & Training	\$25,172	\$34,840	\$33,082	\$27,948	(\$6,892)	(19.8%)
Intragov. Charges	\$1,247,709	\$1,297,999	\$1,297,999	\$1,102,827	(\$195,172)	(15.0%)
Utilities, Services & Misc.	\$5,019,724	\$5,464,504	\$5,384,113	\$4,807,318	(\$657,186)	(12.0%)
Capital	\$463,334	\$143,590	\$130,438	\$398,000	\$254,410	177.2%
Other	\$1,176,500	\$723,844	\$723,844	\$740,121	\$16,277	2.2%
<b>Total *</b>	<b>\$17,873,638</b>	<b>\$17,396,207</b>	<b>\$17,162,944</b>	<b>\$16,887,745</b>	<b>(\$508,462)</b>	<b>(2.9%)</b>
Operating Expenses	\$12,905,132	\$13,637,223	\$13,417,112	\$13,544,574	(\$92,649)	(0.7%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$38,894	\$38,894	\$55,171	\$16,277	41.8%
Capital Additions	\$209,664	\$143,590	\$130,438	\$398,000	\$254,410	177.2%
Capital Projects	\$4,758,842	\$3,576,500	\$3,576,500	\$2,890,000	(\$686,500)	(19.2%)
<b>Total Expenses *</b>	<b>\$17,873,638</b>	<b>\$17,396,207</b>	<b>\$17,162,944</b>	<b>\$16,887,745</b>	<b>(\$508,462)</b>	<b>(2.9%)</b>

## Funding Sources (Where the Money Comes From)\*

Grants	\$362,459	\$163,000	\$163,391	\$6,400	(\$156,600)	(96.1%)
Interest	(\$23,589)	\$31,116	\$135,461	\$31,116	\$0	0.0%
Fees and Service Charges	\$4,487,942	\$4,764,350	\$4,482,800	\$4,832,400	\$68,050	1.4%
Other Local Revenues	\$174,726	\$85,330	\$94,325	\$116,498	\$31,168	36.5%
Operating Transfers	\$9,140,619	\$6,890,214	\$7,216,068	\$7,178,654	\$288,440	4.2%
Forced Account Labor	\$0	\$0	\$0	\$0	\$0	
Capital Contr./Donations	\$0	\$0	\$0	\$0	\$0	
Use of Fund Balance	\$683,849	\$1,564,732	\$1,240,017	\$627,416	(\$937,316)	(59.9%)
Less: Current Year Surplus	(\$932,567)	\$0	\$0	\$0	\$0	
<b>Dedicated Sources</b>	<b>\$13,893,439</b>	<b>\$13,498,742</b>	<b>\$13,332,062</b>	<b>\$12,792,484</b>	<b>(\$706,258)</b>	<b>(113.8%)</b>
<b>General Sources</b>	<b>\$3,980,199</b>	<b>\$3,897,465</b>	<b>\$3,830,882</b>	<b>\$4,095,261</b>	<b>\$197,796</b>	<b>5.1%</b>
<b>Total Funding Sources *</b>	<b>\$17,873,638</b>	<b>\$17,396,207</b>	<b>\$17,162,944</b>	<b>\$16,887,745</b>	<b>(\$508,462)</b>	<b>(2.9%)</b>

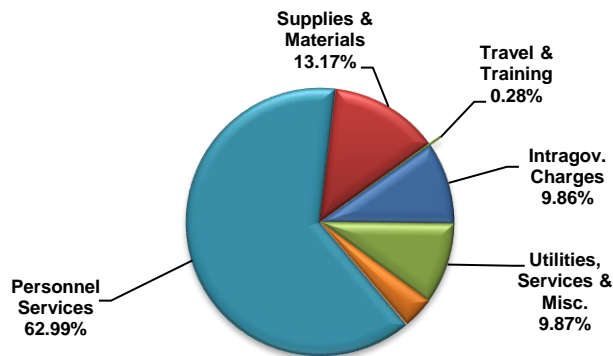
# Parks and Recreation - General Fund Operations



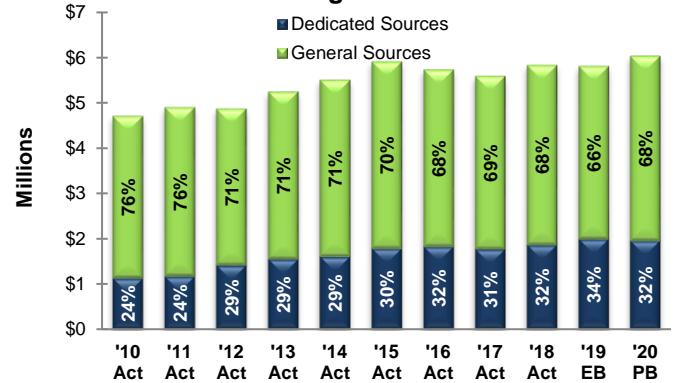
*City of Columbia*  
*Columbia, Missouri*

# Parks and Recreation - General Fund Operations

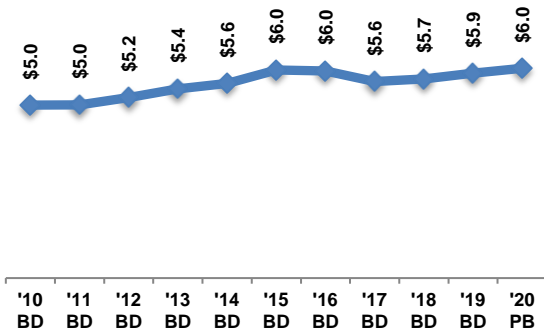
**FY 2020 Total Expenditures By Category**



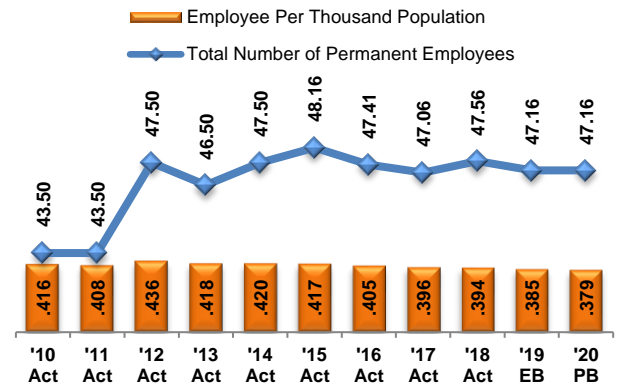
**Funding Sources**



**Budgeted Expenditures (in Millions)**



**Permanent Positions**



## Appropriations (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$3,743,291	\$3,780,733	\$3,804,237	\$3,801,098	\$20,365	0.5%
Supplies & Materials	\$827,052	\$849,105	\$802,358	\$794,865	(\$54,240)	(6.4%)
Travel & Training	\$14,291	\$23,732	\$23,459	\$16,822	(\$6,910)	(29.1%)
Intragov. Charges	\$584,967	\$602,380	\$602,380	\$595,248	(\$7,132)	(1.2%)
Utilities, Services & Misc.	\$578,422	\$633,984	\$573,266	\$595,305	(\$38,679)	(6.1%)
Capital	\$83,576	\$0	\$0	\$231,000	\$231,000	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$5,831,599</b>	<b>\$5,889,934</b>	<b>\$5,805,700</b>	<b>\$6,034,338</b>	<b>\$144,404</b>	<b>2.5%</b>

### Summary

Operating Expenses	\$5,748,023	\$5,889,934	\$5,805,700	\$5,803,338	(\$86,596)	(1.5%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$83,576	\$0	\$0	\$231,000	\$231,000	
Capital Projects (Budgeted in the Capital Projects Fund)	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$5,831,599</b>	<b>\$5,889,934</b>	<b>\$5,805,700</b>	<b>\$6,034,338</b>	<b>\$144,404</b>	<b>2.5%</b>

## Funding Sources (Where the Money Comes From)

Grants	\$6,954	\$7,000	\$7,000	\$0	(\$7,000)	(100.0%)
Operating Transfer *	\$1,754,508	\$1,927,603	\$1,909,957	\$1,862,543	(\$65,060)	(3.4%)
Other Local Revenues	\$89,938	\$57,866	\$57,861	\$76,534	\$18,668	32.3%
<b>Dedicated Sources</b>	<b>\$1,851,400</b>	<b>\$1,992,469</b>	<b>\$1,974,818</b>	<b>\$1,939,077</b>	<b>(\$53,392)</b>	<b>(2.7%)</b>
General Sources	\$3,980,199	\$3,897,465	\$3,830,882	\$4,095,261	\$197,796	5.1%
<b>Total Funding Sources</b>	<b>\$5,831,599</b>	<b>\$5,889,934</b>	<b>\$5,805,700</b>	<b>\$6,034,338</b>	<b>\$144,404</b>	<b>2.5%</b>

\* Transfers from Parks Sales Tax and Contributions

## Description

## Description

The General Fund portion of the Parks and Recreation Department Budget includes Administration, Park Ranger program, a portion of Park Planning & Development, a portion of Park Management and Operations, and the C.A.R.E. (Career Awareness Related Experience) Program. Park Management and Operations maintains recreation service facilities, and those expenses are budgeted in the Recreation Services Fund. Program areas not having revenue producing capabilities are budgeted in General Fund.

## Department Objectives

- Fulfill the Parks and Recreation Department's mission to improve our community's health, stability, beauty, and quality of life by providing outstanding parks, trails, recreational facilities, and leisure opportunities for all Columbia citizens.
- Make good use of volunteers, partnerships, sponsorships, and grants to save taxpayer dollars.

## Highlights/Significant Changes

- Personnel Services increased \$20,365. Personnel services includes the following pay package for FY 2020: classifications have been moved to new pay bands as recommended by our consultants which may have resulted in a move to minimum adjustment for some employees. There is funding included for an incremental move toward the midpoint for employees that have been in their classification for 3, 4, or 5 years. In order to help address compression issues, a time in class adjustment has been included which is equal to 0.5% for each year employees have been in their classification more than five years. A 0.5% across the board increase has been included for all employees who are below the maximum rate for their pay band (which has been increased by the across the board increase). Supervisor adjustments have been implemented in order to ensure supervisors make 1% above the highest hourly rate of employees they supervise. The total pay package increase for Parks and Recreation was \$111,223. Budget cuts of \$111,269 were taken to pay for the pay package which include reductions in the CARE Program. The CARE Gallery Program (15 CARE trainees and a coordinator) will be eliminated and there will also be a reduction of 56 CARE trainees and 5.5 job coaches within the summer CARE program. This program has not been reduced in past years. In order to focus on the core functions of the department, it has become necessary to reduce this program at this time.
- Intragovernmental charges decreased \$7,132 or 1.2%.

## Highlights/Significant Changes - continued

- Supplies and Materials decreased by \$54,240 due to donations received in FY 2019.
- Utilities, Services and Other Miscellaneous expenses decreased by \$38,679 or 6.1% due to inability to be fully staffed in FY 2019 which resulted in a transfer from personnel into miscellaneous contractual to pay for contract work.
- Capital Additions reflect a total of \$231,000 for fleet replacements. Due to budgetary constraints, the city did not budget for replacements for FY 2017 - FY 2019. The department was able to fund some replacements during these years by utilizing general fund savings. The council agreed to fund fleet replacements in FY 2020 with excess cash reserves in the general fund.
- The Park Sales Tax subsidy to Parks and Recreation General Fund Operations is \$1,862,543, which is a \$65,060 decrease from FY 2019.

## Authorized Personnel

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
Administration	5.90	5.50	5.50	5.50	
C.A.R.E.	2.00	2.00	2.00	2.00	
Parks Planning & Development	25.00	25.00	25.00	25.00	
Parks Management	14.66	14.66	14.66	14.66	
<b>Total Personnel</b>	<b>47.56</b>	<b>47.16</b>	<b>47.16</b>	<b>47.16</b>	
Permanent Full-Time	47.56	47.16	47.16	47.16	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>47.56</b>	<b>47.16</b>	<b>47.16</b>	<b>47.16</b>	

# Parks & Recreation

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## Budget Detail by Division

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
<b>Administration</b>						
Personnel Services	\$459,414	\$445,309	\$441,610	\$445,536	\$227	0.1%
Supplies and Materials	\$24,191	\$26,218	\$25,965	\$26,218	\$0	0.0%
Travel and Training	\$3,381	\$3,859	\$3,859	\$3,859	\$0	0.0%
Intragovernmental Charges	\$299,166	\$327,838	\$327,838	\$309,870	(\$17,968)	(5.5%)
Utilities, Services, & Misc.	\$39,368	\$48,841	\$46,156	\$57,881	\$9,040	18.5%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$825,520</b>	<b>\$852,065</b>	<b>\$845,428</b>	<b>\$843,364</b>	<b>(\$8,701)</b>	<b>(1.0%)</b>
<b>Career Awareness &amp; Related Experience Program (CARE)</b>						
Personnel Services	\$517,905	\$468,978	\$468,855	\$363,191	(\$105,787)	(22.6%)
Supplies and Materials	\$17,878	\$18,900	\$18,800	\$14,900	(\$4,000)	(21.2%)
Travel and Training	\$150	\$300	\$250	\$300	\$0	0.0%
Intragovernmental Charges	\$882	\$843	\$843	\$2,498	\$1,655	196.3%
Utilities, Services, & Misc.	\$10,040	\$11,961	\$11,621	\$6,601	(\$5,360)	(44.8%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$546,855</b>	<b>\$500,982</b>	<b>\$500,369</b>	<b>\$387,490</b>	<b>(\$113,492)</b>	<b>(22.7%)</b>
<b>Planning and Development</b>						
Personnel Services	\$1,702,391	\$1,770,200	\$1,780,670	\$1,862,594	\$92,394	5.2%
Supplies and Materials	\$241,700	\$239,682	\$203,125	\$193,942	(\$45,740)	(19.1%)
Travel and Training	\$4,812	\$14,387	\$14,300	\$6,677	(\$7,710)	(53.6%)
Intragovernmental Charges	\$78,368	\$77,710	\$77,710	\$47,038	(\$30,672)	(39.5%)
Utilities, Services, & Misc.	\$99,805	\$134,627	\$85,500	\$83,637	(\$50,990)	(37.9%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$2,127,076</b>	<b>\$2,236,606</b>	<b>\$2,161,305</b>	<b>\$2,193,888</b>	<b>(\$42,718)</b>	<b>(1.9%)</b>
<b>Parks Management</b>						
Personnel Services	\$1,063,581	\$1,096,246	\$1,113,102	\$1,129,777	\$33,531	3.1%
Supplies and Materials	\$543,283	\$564,305	\$554,468	\$559,805	(\$4,500)	(0.8%)
Travel and Training	\$5,948	\$5,186	\$5,050	\$5,986	\$800	15.4%
Intragovernmental Charges	\$206,551	\$195,989	\$195,989	\$235,842	\$39,853	20.3%
Utilities, Services, & Misc.	\$429,209	\$438,555	\$429,989	\$447,186	\$8,631	2.0%
Capital	\$83,576	\$0	\$0	\$231,000	\$231,000	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$2,332,148</b>	<b>\$2,300,281</b>	<b>\$2,298,598</b>	<b>\$2,609,596</b>	<b>\$309,315</b>	<b>13.4%</b>
<b>Department Totals</b>						
Personnel Services	\$3,743,291	\$3,780,733	\$3,804,237	\$3,801,098	\$20,365	0.5%
Supplies and Materials	\$827,052	\$849,105	\$802,358	\$794,865	(\$54,240)	(6.4%)
Travel and Training	\$14,291	\$23,732	\$23,459	\$16,822	(\$6,910)	(29.1%)
Intragovernmental Charges	\$584,967	\$602,380	\$602,380	\$595,248	(\$7,132)	(1.2%)
Utilities, Services, & Misc.	\$578,422	\$633,984	\$573,266	\$595,305	(\$38,679)	(6.1%)
Capital	\$83,576	\$0	\$0	\$231,000	\$231,000	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$5,831,599</b>	<b>\$5,889,934</b>	<b>\$5,805,700</b>	<b>\$6,034,338</b>	<b>\$144,404</b>	<b>2.5%</b>

## Authorized Personnel By Division

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
<b>Administration</b>					
8970 - Director, Parks & Recreation	1.00	1.00	1.00	1.00	
8762 - Asst. to the Dir., Parks & Recreation	1.00	1.00	1.00	1.00	
4810 - Marketing Specialist *	0.40	0.00	0.00	0.00	
1007 - Administrative Supervisor	1.00	1.00	1.00	1.00	
1006 - Senior Admin. Support Assistant	2.50	2.50	2.50	2.50	
<b>Total Personnel</b>	<b>5.90</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>	
Permanent Full-Time	5.90	5.50	5.50	5.50	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>5.90</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>	



## Authorized Personnel By Division - continued

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
<b>Career Awareness &amp; Related Experience Program (CARE)</b>					
8660 - CARE Program Supervisor	1.00	1.00	1.00	1.00	
1005 - Admin. Support Assistant	1.00	1.00	1.00	1.00	
<b>Total Personnel</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	
Permanent Full-Time	2.00	2.00	2.00	2.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	
<b>Planning and Development</b>					
8710 - Parks Dev. Superintendent	1.00	1.00	1.00	1.00	
5205 - Forester	1.00	1.00	1.00	1.00	
5203 - Horticulturist	1.00	1.00	1.00	1.00	
4103 - Senior Planner	2.00	2.00	2.00	2.00	
4101 - Planner	2.00	2.00	2.00	2.00	
2415 - Parks Supervisor	1.00	1.00	1.00	1.00	
2412 - Parks & Grounds Tech-773 ^	4.00	5.00	5.00	5.00	
2411 - Electrician-773	1.00	1.00	1.00	1.00	
2406 - Construction Supervisor	1.00	1.00	1.00	1.00	
2405 - Construction Specialist-773	1.00	1.00	1.00	1.00	
2380 - Construction Mechanic-773	3.00	3.00	3.00	3.00	
2379 - Construction Technician-773	3.00	3.00	3.00	3.00	
2370 - Parks & Grounds Spec -773	2.00	2.00	2.00	2.00	
2303 - Sr Equipment Operator-773 ^ ** ***	0.00	1.00	1.00	0.00	(1.00)
2303 -CDL Operator - 773 ***	0.00	0.00	0.00	1.00	1.00
2300 - Equipment Operator II-773 ^ **	2.00	0.00	0.00	0.00	
<b>Total Personnel</b>	<b>25.00</b>	<b>25.00</b>	<b>25.00</b>	<b>25.00</b>	
Permanent Full-Time	25.00	25.00	25.00	25.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>25.00</b>	<b>25.00</b>	<b>25.00</b>	<b>25.00</b>	
<b>Parks Management</b>					
8750 - Park & Recreation Manager	1.00	1.00	1.00	1.00	
8690 - Park Ranger	1.00	1.00	1.00	1.00	
8689 - Park Ranger Supervisor	1.00	1.00	1.00	1.00	
2417 - Parks & Facilities Specialist	1.00	1.00	1.00	1.00	
2415 - Parks Supervisor	1.00	1.00	1.00	1.00	
2403 - Maintenance Specialist-773	1.00	1.00	1.00	1.00	
2397 - Maintenance Assistant-773	2.00	2.00	2.00	2.00	
2396 - Maintenance Technician-773	4.16	4.16	4.16	4.16	
2375 - Equipment Mechanic - 773	0.50	0.50	0.50	0.50	
1008 - Senior Administrative Supervisor	1.00	1.00	1.00	1.00	
1006 - Senior Admin. Support Assistant	1.00	1.00	1.00	1.00	
<b>Total Personnel</b>	<b>14.66</b>	<b>14.66</b>	<b>14.66</b>	<b>14.66</b>	
Permanent Full-Time	14.66	14.66	14.66	14.66	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>14.66</b>	<b>14.66</b>	<b>14.66</b>	<b>14.66</b>	
<b>Department Totals</b>					
Permanent Full-Time	47.56	47.16	47.16	47.16	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>47.56</b>	<b>47.16</b>	<b>47.16</b>	<b>47.16</b>	

\* In FY 2019, the remaining 0.40 FTE Marketing Specialist was reallocated to Community Relations.

^ In FY 2019, 1.00 FTE Equipment Operator II was reclassified to Parks & Grounds Tech.

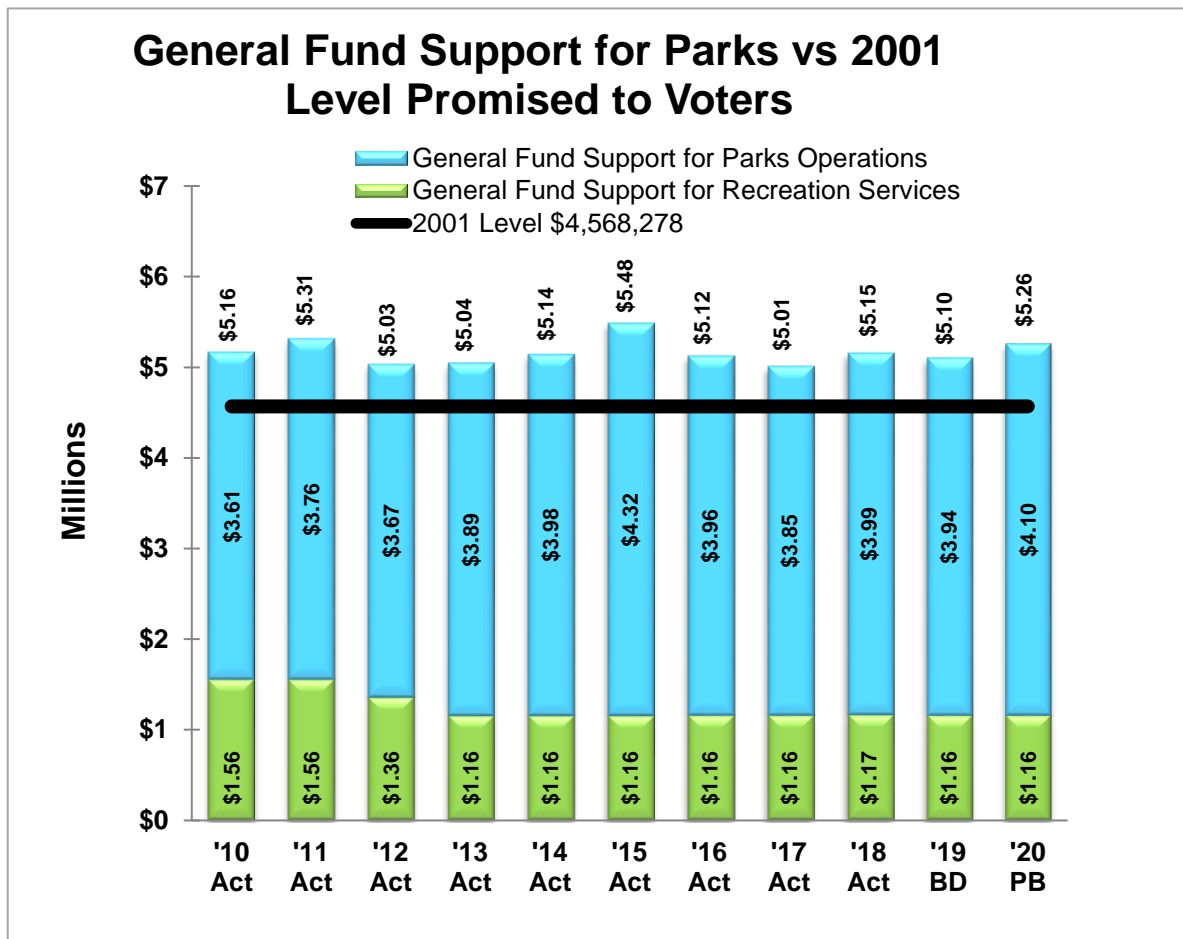
\*\* In FY 2019, (1) 1.00 FTE Equipment Operator II-773 was reclassified to a Senior Equipment Operator-773.

\*\*\* In FY 2020, all Senior Equipment Operator positions were reclassified to CDL Operator.



## General Fund Support for Parks

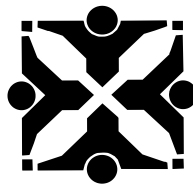
	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
General Fund Parks Budget	\$5,831,599	\$5,889,934	\$5,805,700	\$6,034,338
Less: Grant Revenue	(\$6,954)	(\$7,000)	(\$7,000)	\$0
Less: Other Local Revenues	(\$89,938)	(\$57,866)	(\$57,861)	(\$76,534)
Less: Parks Sales Tax Transfer to General Fd.	(\$1,754,508)	(\$1,927,603)	(\$1,909,957)	(\$1,862,543)
General Fund Support for Parks	\$3,980,199	\$3,897,465	\$3,830,882	\$4,095,261
General Fund Operating Support for Rec. Services Fund	\$1,161,910	\$1,161,910	\$1,161,910	\$1,161,910
<b>Total General Fund Support for Parks and Rec.</b>	<b>\$5,142,109</b>	<b>\$5,059,375</b>	<b>\$4,992,792</b>	<b>\$5,257,171</b>
FY 2001 Level:				
FY 2001 Adopted General Fund Parks Budget	\$3,068,278	\$3,068,278	\$3,068,278	\$3,068,278
FY 2001 General Fund Op. Subsidy to Rec. Serv.	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
<b>Total FY 2001 General Fund Support for Parks &amp; Rec.</b>	<b>\$4,568,278</b>	<b>\$4,568,278</b>	<b>\$4,568,278</b>	<b>\$4,568,278</b>
Increase in General Fund Support for Parks and Recreation above the 2001 level promised to the voters when the Parks Sales Tax ballot was passed				
	<b>\$573,831</b>	<b>\$491,097</b>	<b>\$424,514</b>	<b>\$688,893</b>



Note: these amounts represent actual dollars allocated to parks operations and recreation services. The amounts have not been adjusted for inflation.

\* General fund support increased in FY 2020 due to use of general fund excess reserves of \$231,000 to fund fleet replacement.

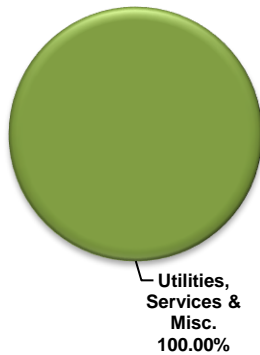
# Capital Projects Fund - Parks and Recreation Projects



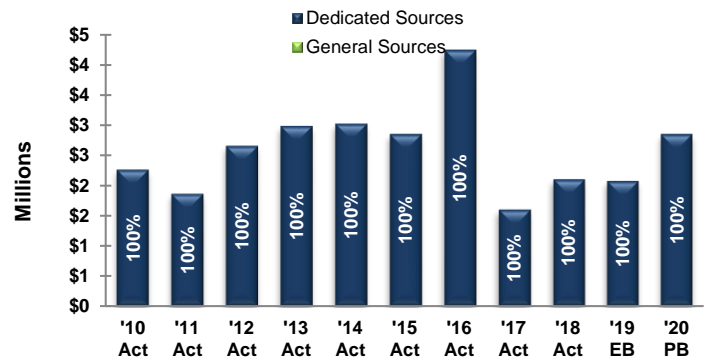
*City of Columbia*  
*Columbia, Missouri*

# Capital Projects Fund - Parks & Recreation Projects

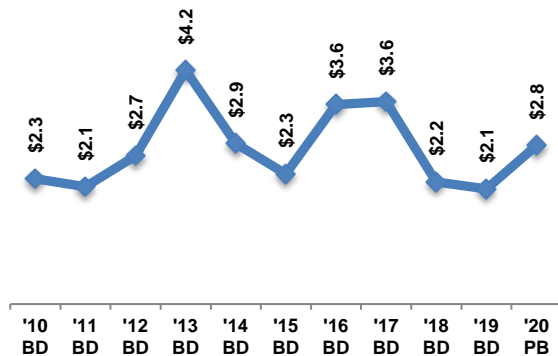
**FY 2020 Total Expenditures By Category**



**Funding Sources**



**Budgeted Expenditures (in Millions)**



**Permanent Positions**

There are no personnel assigned to this department

## Appropriations (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$3,014	\$0	\$0	\$0	\$0	
Supplies & Materials	\$426,333	\$0	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services & Misc.	\$1,645,144	\$2,065,000	\$2,065,000	\$2,844,000	\$779,000	37.7%
Capital	\$253,670	\$0	\$0	\$0	\$0	
Other	\$450,000	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$2,778,161</b>	<b>\$2,065,000</b>	<b>\$2,065,000</b>	<b>\$2,844,000</b>	<b>\$779,000</b>	<b>37.7%</b>
Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$2,778,161	\$2,065,000	\$2,065,000	\$2,844,000	\$779,000	37.7%
<b>Total Expenses +</b>	<b>\$2,778,161</b>	<b>\$2,065,000</b>	<b>\$2,065,000</b>	<b>\$2,844,000</b>	<b>\$779,000</b>	<b>37.7%</b>

## Funding Sources (Where the Money Comes From)

Grants	\$348,883	\$0	\$0	\$0	\$0	
Forced Account Labor	\$0	\$0	\$0	\$0	\$0	
Capital Contributions	\$0	\$0	\$0	\$0	\$0	
Operating Transfer *	\$1,745,000	\$1,740,000	\$2,070,000	\$2,844,000	\$1,104,000	63.4%
Other Local Revenue	\$429	\$0	\$0	\$0	\$0	
Use of Existing Resources	\$683,849	\$325,000	(\$5,000)	\$0	(\$325,000)	(100.0%)
<b>Dedicated Sources</b>	<b>\$2,778,161</b>	<b>\$2,065,000</b>	<b>\$2,065,000</b>	<b>\$2,844,000</b>	<b>\$779,000</b>	<b>37.7%</b>
<b>General Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Funding Sources</b>	<b>\$2,778,161</b>	<b>\$2,065,000</b>	<b>\$2,065,000</b>	<b>\$2,844,000</b>	<b>\$779,000</b>	<b>37.7%</b>

\*Transfers from Parks Sales Tax, Convention and Visitors Bureau, Contributions Fund, General Fund and Rec Services Fund

+ Note: some projects are Recreation Services projects which are in the Recreation Services Fund instead of this fund.

## Capital Projects

### Major Projects

- \$70,000 - Battle Park: Phase I Improvements
- \$125,000 - Fairview Park / Bonnie View Nature Sanctuary Improvements
- \$200,000 - Strawn Park: Phase II Improvements
- \$75,000 - Worley Street Park Improvements
- \$100,000 - Cosmo Rec Area: Parks Management Center Improvements
- \$520,000 - Perche Creek Trail: Phase I Construction
- \$325,000 - Chapel Hill Connector - Perche Creek Trail
- \$750,000 - Flat Branch Park Expansion - This project will be funded by donations.

### Fiscal Impact

- The total capital improvement program budget is \$2,844,000 for FY 2020. (Does not include Recreation Services Fund projects, which are included in the Recreation Services - Capital Projects section.)
- The first phase construction of Battle Park will also include \$250,000 in funding proposed in FY2021. Phase one construction will include road and parking infrastructure, utilities and park amenities. Annual maintenance estimates for the park, after all construction is completed, are estimated at \$5,000 to \$7,000 and include mowing, utilities, maintenance, trash service and cleaning shelters and restroom.
- Fairview Park / Bonnie View Nature Sanctuary Improvements - Minimal impact due to proposed improvements are at existing park.
- Strawn Park: Phase II Improvements - Increase in expenses estimated at \$1,000 to \$3,000 per year due to the addition of a permanent restroom and parking.
- Worley Street Park Improvements - Minimal impact as features already exist.
- Cosmo Rec Area: Parks Management Center Improv - Minimal impact as features already exist or will be renovated.
- Perche Creek Trail: Phase I Construction will include the construction of a concrete trail starting at the MKT Trail and proceeding north to Gillespie Bridge Road. Construction will include the placement of two bridges. The trail will be approximately 1 mile in length and the annual trail maintenance cost for one mile of concrete trail is \$2,334.
- Chapel Hill Connector - Perche Creek Trail - Minimal impact to the budget as connector will tie the Chapel Hill sidewalk to the Perche Creek Trail. Cost is associated with going under the Gillespie Bridge Road.
- Flat Branch Park Expansion - Increase in expenses estimated at \$3,000 per year for mowing, cleanup, and repairs.

## Authorized Personnel

Actual  
FY 2018

Adj. Budget  
FY 2019

Estimated  
FY 2019

Proposed  
FY 2020

Position  
Changes

There are no personnel assigned to this budget.

# Parks and Recreation

# Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
<b>Projects</b>								
<b>1 Annual Land Acq/Land Preservation 00662 [ID: 1812]</b>							2017	2017
Parks Sales Tax - 2015 Ballot			\$569,611					
<b>Total</b>			<b>\$569,611</b>					
<b>2 Annual Park Improv - Major Maint. Programs 00056 [ID: 259]</b>								
Parks Sales Tax - 2015 Ballot		\$165,000	\$165,000					
<b>Total</b>		<b>\$165,000</b>	<b>\$165,000</b>					
<b>3 City School Park Improv 00249 [ID: 257]</b>								
Parks Sales Tax - 2015 Ballot	\$35,000	\$35,000	\$40,000					
<b>Total</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>\$40,000</b>					
<b>4 Park Roads &amp; Parking 00242 [ID: 260]</b>								
Parks Sales Tax - 2015 Ballot	\$150,000	\$150,000	\$150,000					
<b>Total</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$150,000</b>					
<b>5 ADA Compliance Phase II 00663 [ID: 1820]</b>							2017	2017
Parks Sales Tax - 2015 Ballot	\$25,000	\$25,000	\$25,000					
<b>Total</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>					
<b>6 Again Street Park Improvements [ID: 1952]</b>							2020	2021
Parks Sales Tax - 2015 Ballot		\$100,000						
<b>Total</b>		<b>\$100,000</b>						
<b>7 Albert-Oakland Park Improvements - 00676 [ID: 1918]</b>							2017	2017
Parks Sales Tax - 2015 Ballot		\$200,000						
<b>Total</b>		<b>\$200,000</b>						
<b>8 Albert-Oakland Park Improvements - 00737 [ID: 2141]</b>							2020	2020
Parks Sales Tax - 2015 Ballot	\$35,000							
<b>Total</b>	<b>\$35,000</b>							
<b>9 Battle Park Phase I Development - 00738 [ID: 1959]</b>							2020	2021
Parks Sales Tax - 2015 Ballot	\$70,000	\$250,000						
<b>Total</b>	<b>\$70,000</b>	<b>\$250,000</b>						
<b>10 Cosmo Rec Area: Parks Mgmt Center Imprvmnt 00740 [ID: 457]</b>							2019	2020
Parks Sales Tax - 2015 Ballot	\$100,000	\$100,000						
<b>Total</b>	<b>\$100,000</b>	<b>\$100,000</b>						
<b>11 Cosmo Rec Area: Shelter Replacement [ID: 2029]</b>							2021	2022
Unfunded			\$325,000					
<b>Total</b>			<b>\$325,000</b>					
<b>12 Cosmo Rec Area: Tennis Court Resurfacing - 00735 [ID: 1824]</b>							2019	2019
Parks Sales Tax - 2015 Ballot	\$40,000							
<b>Total</b>	<b>\$40,000</b>							
<b>13 Cosmo-Bethel Park Improvements - 00739 [ID: 1953]</b>							2019	2020
<b>Total</b>								
<b>14 Fairview Park/Bonnie View: Phase II Imprvmnt 00741 [ID: 309]</b>							2019	2020
Parks Sales Tax - 2015 Ballot	\$125,000							
<b>Total</b>	<b>\$125,000</b>							

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

# Parks and Recreation

# Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
<b>Projects</b>								
<b>15 Flat Branch Park Expansion - 00686 [ID: 2017]</b>							<b>2019</b>	<b>2020</b>
Donation	\$750,000							
<b>Total</b>	<b>\$750,000</b>							
<b>16 Gates Park Development [ID: 2028]</b>							<b>2021</b>	<b>2022</b>
Unfunded			\$275,000					
<b>Total</b>			<b>\$275,000</b>					
<b>17 Grindstone Nature Area Improvements [ID: 2138]</b>							<b>2021</b>	<b>2022</b>
Unfunded			\$200,000					
<b>Total</b>			<b>\$200,000</b>					
<b>18 Indoor Facility Improvements - 00773 [ID: 2163]</b>							<b>2019</b>	<b>2020</b>
Parks Sales Tax - 2015 Ballot	\$24,000							
<b>Total</b>	<b>\$24,000</b>							
<b>19 Memorial/Heritage Bench Replacement - 00742 [ID: 2142]</b>							<b>2020</b>	<b>2020</b>
Parks Sales Tax - 2015 Ballot	\$20,000							
<b>Total</b>	<b>\$20,000</b>							
<b>20 MKT Wetlands/Forum Nature Area Restoration [ID: 1956]</b>							<b>2020</b>	<b>2021</b>
Parks Sales Tax - 2015 Ballot		\$80,000						
<b>Total</b>		<b>\$80,000</b>						
<b>21 Nifong Park: Covered Tractor &amp; Implement Structure [ID: 1671]</b>							<b>2021</b>	<b>2022</b>
Unfunded			\$250,000					
<b>Total</b>			<b>\$250,000</b>					
<b>22 Rock Bridge Park Improvements [ID: 1657]</b>							<b>2020</b>	<b>2021</b>
Parks Sales Tax - 2015 Ballot		\$125,000						
<b>Total</b>		<b>\$125,000</b>						
<b>23 Rock Quarry Park Improvements [ID: 308]</b>							<b>2021</b>	<b>2022</b>
Unfunded			\$350,000					
<b>Total</b>			<b>\$350,000</b>					
<b>24 Strawn Park: Phase II - 00743 [ID: 1637]</b>							<b>2019</b>	<b>2020</b>
Parks Sales Tax - 2015 Ballot	\$200,000							
<b>Total</b>	<b>\$200,000</b>							
<b>25 The Vinyards/El Chapparal Lake/Park Development [ID: 1950]</b>							<b>2020</b>	<b>2021</b>
Parks Sales Tax - 2015 Ballot		\$75,000						
<b>Total</b>		<b>\$75,000</b>						
<b>26 Worley St Park Improvement - 00744 [ID: 1633]</b>							<b>2019</b>	<b>2020</b>
Parks Sales Tax - 2015 Ballot	\$75,000							
<b>Total</b>	<b>\$75,000</b>							
<b>27 400 Meter Outdoor Track with Turf Sports Field [ID: 1919]</b>							<b>2023</b>	<b>2024</b>
Unfunded				\$600,000				
<b>Total</b>				<b>\$600,000</b>				
<b>28 Albert-Oakland Park: Pickleball Expansion [ID: 2137]</b>							<b>2023</b>	<b>2024</b>
Unfunded				\$200,000				
<b>Total</b>				<b>\$200,000</b>				

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

# Parks and Recreation

# Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
<b>Projects</b>								
<b>29 Atkins Sports Complex [ID: 317]</b>							<b>2023</b>	<b>2024</b>
Unfunded					\$250,000			
<b>Total</b>					<b>\$250,000</b>			
<b>30 Battle Park Phase II Development [ID: 2136]</b>							<b>2023</b>	<b>2024</b>
Unfunded					\$200,000			
<b>Total</b>					<b>\$200,000</b>			
<b>31 Cosmo Rec Area: Northeast Quarry Area [ID: 1673]</b>							<b>2023</b>	<b>2024</b>
Unfunded					\$300,000			
<b>Total</b>					<b>\$300,000</b>			
<b>32 Cosmo Rec Area: Soccer Field/Concession Imprv [ID: 283]</b>							<b>2023</b>	<b>2024</b>
Unfunded					\$295,000			
<b>Total</b>					<b>\$295,000</b>			
<b>33 Creek Ridge Park Development [ID: 1818]</b>							<b>2023</b>	<b>2024</b>
Unfunded					\$150,000			
<b>Total</b>					<b>\$150,000</b>			
<b>34 Douglass Park: Skate Park &amp; Aquatic Facility [ID: 2085]</b>							<b>2022</b>	<b>2023</b>
Unfunded				\$250,000				
<b>Total</b>				<b>\$250,000</b>				
<b>35 Lake of the Woods Recreation Area Improvements [ID: 2143]</b>							<b>2023</b>	<b>2024</b>
Unfunded					\$300,000			
<b>Total</b>					<b>\$300,000</b>			
<b>36 Norma Sutherland Smith Park: Phase III [ID: 2132]</b>							<b>2023</b>	<b>2023</b>
Future Ballot				\$250,000				
<b>Total</b>				<b>\$250,000</b>				
<b>37 Rothwell Park Improvements [ID: 1655]</b>							<b>2023</b>	<b>2023</b>
Unfunded				\$150,000				
<b>Total</b>				<b>\$150,000</b>				
<b>38 Shepard Park Improvements [ID: 1654]</b>							<b>2022</b>	<b>2023</b>
Unfunded				\$125,000				
<b>Total</b>				<b>\$125,000</b>				
<b>39 Smithton Park Improvements [ID: 1651]</b>							<b>2024</b>	<b>2024</b>
Unfunded					\$100,000			
<b>Total</b>					<b>\$100,000</b>			
<b>40 Stephens Lake Park: SE Trailhead Improvements [ID: 1647]</b>							<b>2023</b>	<b>2024</b>
Unfunded					\$200,000			
<b>Total</b>					<b>\$200,000</b>			
<b>41 Stephens Lake Park: Spraygrounds Improvements [ID: 1644]</b>							<b>2023</b>	<b>2024</b>
Unfunded					\$175,000			
<b>Total</b>					<b>\$175,000</b>			
<b>42 Waters-Moss - Jones &amp; White Building Renovations [ID: 1632]</b>							<b>2023</b>	<b>2023</b>
Unfunded				\$175,000				
<b>Total</b>				<b>\$175,000</b>				

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

# Parks and Recreation

# Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
<b>Projects</b>								
<b>43 Westwinds Park Improvements [ID: 1639]</b>							<b>2023</b>	<b>2024</b>
Unfunded					\$125,000			
<b>Total</b>					<b>\$125,000</b>			
<b>44 Whitegate Park Development [ID: 2086]</b>							<b>2023</b>	<b>2024</b>
Unfunded					\$225,000			
<b>Total</b>					<b>\$225,000</b>			
<b>45 Boxer Park Development [ID: 1667]</b>							<b>2025</b>	<b>2026</b>
Unfunded						\$60,000		
<b>Total</b>						<b>\$60,000</b>		
<b>46 Cosmo Rec Area: Football Improvements [ID: 2087]</b>							<b>2025</b>	<b>2026</b>
Unfunded						\$80,000		
<b>Total</b>						<b>\$80,000</b>		
<b>47 Cosmo Rec Area: Park Mgmnt Center: Rpl Fab Shop [ID: 1677]</b>							<b>2024</b>	<b>2025</b>
Unfunded						\$400,000		
<b>Total</b>						<b>\$400,000</b>		
<b>48 Cosmo Rec Area: RC Track Improvements [ID: 1219]</b>							<b>2025</b>	<b>2026</b>
Unfunded						\$75,000		
<b>Total</b>						<b>\$75,000</b>		
<b>49 Cosmo Rec Area: Skate Park Expansion [ID: 1687]</b>							<b>2025</b>	<b>2026</b>
Unfunded						\$750,000		
<b>Total</b>						<b>\$750,000</b>		
<b>50 Cosmo Rec Area: Tennis Court Lights &amp; Shelter [ID: 1688]</b>							<b>2025</b>	<b>2026</b>
Unfunded						\$300,000		
<b>Total</b>						<b>\$300,000</b>		
<b>51 Forum Nature Area Improvements [ID: 1674]</b>							<b>2024</b>	<b>2025</b>
Unfunded						\$30,500		
<b>Total</b>						<b>\$30,500</b>		
<b>52 LED Lighting Conversion - Parking Lots - 00719 [ID: 2082]</b>							<b>2025</b>	<b>2026</b>
Parks Sales Tax - 2015 Ballot						\$25,000		
<b>Total</b>						<b>\$25,000</b>		
<b>53 MLK Memorial &amp; Battle Garden Improvements [ID: 1679]</b>							<b>2025</b>	<b>2025</b>
Unfunded						\$100,000		
<b>Total</b>						<b>\$100,000</b>		
<b>54 Neighborhood Park Dev - Priority 1 (TBD) [ID: 1817]</b>							<b>2024</b>	<b>2025</b>
Unfunded						\$150,000		
<b>Total</b>						<b>\$150,000</b>		
<b>55 Philips/Gans: Park Development Phase III [ID: 1823]</b>							<b>2024</b>	<b>2025</b>
Unfunded						\$4,000,000		
<b>Total</b>						<b>\$4,000,000</b>		
<b>56 Proctor Park Improvements [ID: 327]</b>							<b>2025</b>	<b>2025</b>
Unfunded						\$90,000		
<b>Total</b>						<b>\$90,000</b>		

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# Parks and Recreation

# Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
<b>Projects</b>								
<b>57 Smiley Lane Park Improvements [ID: 1652]</b>							<b>2025</b>	<b>2026</b>
Unfunded						\$125,000		
<b>Total</b>						<b>\$125,000</b>		
<b>58 Stephens Lake Park: Amphitheater Phase II Imprv [ID: 1649]</b>							<b>2025</b>	<b>2026</b>
Unfunded						\$125,000		
<b>Total</b>						<b>\$125,000</b>		
<b>59 Stephens Lake Park: Playground Improvements [ID: 1643]</b>							<b>2024</b>	<b>2025</b>
Unfunded						\$225,000		
<b>Total</b>						<b>\$225,000</b>		
<b>60 Strawn Park Phase III [ID: 2139]</b>							<b>2024</b>	<b>2025</b>
Unfunded						\$150,000		
<b>Total</b>						<b>\$150,000</b>		
<b>61 Synthetic Turf - Athletic Field [ID: 1827]</b>							<b>2025</b>	<b>2026</b>
Unfunded						\$800,000		
<b>Total</b>						<b>\$800,000</b>		
<b>62 Twin Lakes Rec Area: Aquatic Facility-Pool [ID: 1635]</b>							<b>2024</b>	<b>2026</b>
Unfunded						\$1,500,000		
<b>Total</b>						<b>\$1,500,000</b>		
<b>Trails</b>								
<b>63 Annual Trails 00673 [ID: 1813]</b>							<b>2017</b>	<b>2017</b>
Parks Sales Tax - 2015 Ballot	\$100,000	\$100,000	\$100,000					
<b>Total</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>					
<b>64 Chapel Hill Connector - Perche Creek Trail - 00745 [ID: 1949]</b>							<b>2019</b>	<b>2020</b>
Parks Sales Tax - 2015 Ballot	\$325,000	\$175,000						
<b>Total</b>	<b>\$325,000</b>	<b>\$175,000</b>						
<b>65 Hinkson Creek Trail: Stephens to Clark Lane -00728 [ID: 1188]</b>							<b>2019</b>	<b>2019</b>
Parks Sales Tax - 2015 Ballot	\$250,000							
<b>Total</b>	<b>\$250,000</b>							
<b>66 Perche Cr Trl Ph I: MKT to Gillespie Bridge- 00699 [ID: 427]</b>							<b>2018</b>	<b>2020</b>
Parks Sales Tax - 2015 Ballot	\$520,000	\$500,000						
<b>Total</b>	<b>\$520,000</b>	<b>\$500,000</b>						
<b>67 Perche Crk Trail Ph 2: Gillespie to Broadway [ID: 1285]</b>							<b>2021</b>	<b>2022</b>
Unfunded			\$900,000					
<b>Total</b>			<b>\$900,000</b>					
<b>68 Bear Creek Trail: Albert-Oakland Park to Lange [ID: 380]</b>							<b>2023</b>	<b>2024</b>
Unfunded				\$950,000				
<b>Total</b>				<b>\$950,000</b>				
<b>69 Hominy Creek Trail: Trailhead Improvements [ID: 1648]</b>							<b>2024</b>	<b>2024</b>
Unfunded				\$100,000				
<b>Total</b>				<b>\$100,000</b>				

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# Parks and Recreation

# Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
<b>Trails</b>								
<b>70 MKT Bridge Replacements: #2 &amp; #10 [ID: 1816]</b>							<b>2022</b>	<b>2023</b>
Unfunded				\$400,000				
<b>Total</b>				<b>\$400,000</b>				
<b>71 Bear Creek Trail Renovation: Creasy to Skatepark [ID: 1098]</b>							<b>2024</b>	<b>2025</b>
Unfunded						\$1,075,000		
<b>Total</b>						<b>\$1,075,000</b>		
<b>72 Bear Creek Trail: Hard Surface Wash/Problem [ID: 447]</b>							<b>2023</b>	<b>2025</b>
Unfunded						\$710,000		
<b>Total</b>						<b>\$710,000</b>		
<b>73 Bear Creek Trail: Lange to Fairgrounds [ID: 437]</b>							<b>2024</b>	<b>2025</b>
Unfunded						\$2,600,000		
<b>Total</b>						<b>\$2,600,000</b>		
<b>74 Bear Creek Trail: Proctor Dr Connection 00389 [ID: 1107]</b>							<b>2025</b>	<b>2026</b>
Unfunded						\$600,000		
<b>Total</b>						<b>\$600,000</b>		
<b>75 COLT RR Trail Ph 1: Columbia College to Vandiver [ID: 1273]</b>							<b>2024</b>	<b>2025</b>
Unfunded						\$3,000,000		
<b>Total</b>						<b>\$3,000,000</b>		
<b>76 Cosmo Park Bear Creek Boardwalk Renovation [ID: 378]</b>							<b>2024</b>	<b>2025</b>
Unfunded						\$125,000		
<b>Total</b>						<b>\$125,000</b>		
<b>77 Cosmo Park Trail-Stadium Diverging Diamond to BCT [ID: 1581]</b>							<b>2024</b>	<b>2025</b>
Unfunded						\$700,000		
<b>Total</b>						<b>\$700,000</b>		
<b>78 Cow Branch: Providence to Auburn Hills [ID: 448]</b>							<b>2024</b>	<b>2025</b>
Unfunded						\$1,820,000		
<b>Total</b>						<b>\$1,820,000</b>		
<b>79 Hinkson Creek Trail: Clark Lane to Vandiver [ID: 1961]</b>							<b>2025</b>	<b>2026</b>
Unfunded						\$1,750,000		
<b>Total</b>						<b>\$1,750,000</b>		
<b>80 Hominy Creek Trail: Old 63 to Green Valley [ID: 1660]</b>							<b>2024</b>	<b>2025</b>
Unfunded						\$800,000		
<b>Total</b>						<b>\$800,000</b>		
<b>81 MKT Trail: New Restroom at Flat Branch Park [ID: 1669]</b>							<b>2025</b>	<b>2026</b>
Unfunded						\$200,000		
<b>Total</b>						<b>\$200,000</b>		
<b>82 N Fork Grindstone Trail: Confluence to Eastport Pk [ID: 433]</b>							<b>2025</b>	<b>2026</b>
Unfunded						\$2,700,000		
<b>Total</b>						<b>\$2,700,000</b>		

## Parks and Recreation

## Annual and 5 Year Capital Projects

Funding Source	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
<b>Parks and Recreation Funding Source Summary</b>								
Donation	\$750,000							
Parks Sales Tax - 2015 Ballot	\$2,094,000	\$2,080,000	\$1,049,611					
<b>New Funding</b>	<b>\$2,844,000</b>	<b>\$2,080,000</b>	<b>\$1,049,611</b>			<b>\$0</b>		
Future Ballot				\$250,000				
<b>Future Ballot</b>				<b>\$250,000</b>		<b>\$0</b>		
Unfunded			\$2,300,000	\$1,700,000	\$3,570,000	\$17,285,500		
<b>Unfunded</b>			<b>\$2,300,000</b>	<b>\$1,700,000</b>	<b>\$3,570,000</b>	<b>\$17,285,500</b>		
<b>Total</b>	<b>\$2,844,000</b>	<b>\$2,080,000</b>	<b>\$3,349,611</b>	<b>\$1,950,000</b>	<b>\$3,570,000</b>	<b>\$17,285,500</b>		

## Parks and Recreation Current Capital Projects

### Projects

1	2010 PST Land Acq: Neighbrhd Parks 00510 [ID: 1383]	2013	2013
2	2010 PST Land Acq: Prks, Grnwys, Natural Ar 00486 [ID: 1382]	2012	2012
3	ADA Compliance - Parks and Facilities 00484 [ID: 1427]	2012	2012
4	American Legion Park: Shelter, RR, Playgrnd 00664 [ID: 1216]	2016	2017
5	Bear Creek Park Improvements - 00715 [ID: 2080]	2018	2019
6	Capen/Grindstone Trailhead Improvements 00457 [ID: 280]	2011	2011
7	Clyde Wilson Park Improvements - 00695 [ID: 1955]	2017	2018
8	Cosmo Rec Area: Skate Park - 00696 [ID: 2023]	2018	2018
9	Cosmo Rec Area: Bocce Courts 00666 [ID: 1992]	2017	2017
10	Cosmo Rec Area: Handball Courts - 00690 [ID: 2025]	2018	2018
11	Cosmo-Bethel Park: Small Shelter - 00731 [ID: 2117]	2018	2019
12	Downtown Improvements 40074 [ID: 340]	2005	2009
13	Emergency Phone Replacement - 00697 [ID: 2024]	2018	2018
14	Jay Dix Park Improvements 00516 [ID: 1182]	2013	2013
15	Kim Scholl Memorial Bench 00619 [ID: 1975]	2015	2015
16	Kiwanis Park Improvements - 00718 [ID: 322]	2018	2019
17	Lions-Stephens Park Improvements 00668 [ID: 1264]	2018	2019
18	Magnolia Falls Neighborhood Park Devlpmt - 00720 [ID: 1819]	2018	2019
19	Maplewood Home Rehab 00638 [ID: 1974]	2015	2016
20	Norma Sutherland Smith Park: Phase II 00669 [ID: 1815]	2016	2017
21	Oakwood Hills Park Improvements - 00721 [ID: 1675]	2018	2019
22	Philips Park - Trail and Landscaping Improv.-00703 [ID: 2062]	2018	2018
23	South Regional Park - Gans/Philips Phase I 00518 [ID: 1176]	2013	2013
24	South Regional Park Planning 00350 [ID: 294]	2008	2008
25	Southeast Regional Park Tennis Complex - 00693 [ID: 1951]	2017	2018
26	Stephens Lake Park: Spraygrounds UV Rplcmnt 00722 [ID: 2083]	2019	2019

### Trails

27	GNM: Clark Lane West, Hinkson Trail/Pedway 00570 [ID: 1767]	2014	2018
28	GNM: County House Trl/Pedway Phase 2 West - 00569 [ID: 1742]	2016	2017

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## Parks and Recreation

## Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
<b>Parks and Recreation Current Capital Projects</b>								
<b>Trails</b>								
29	GNM: Shepard to Rollins Trail/Pedway 00572 [ID: 1766]						2014	2018
30	Hinkson Cr Trail: Stadium to East Campus - 00698 [ID: 1298]						2018	2018
31	MKT Bridge Replacements: 00674 [ID: 1269]						2016	2017

## Parks and Recreation Impact of Capital Projects

2010 PST Land Acq: Neighbrhd Parks 00510 [ID: 1383]
Impact will be minimal after acquisition amounting to no more than minimal clean-up and weed control mowing. Estimate: \$1,500 per year on a 10 acre, all turf park.
2010 PST Land Acq: Prks, Grnwys, Natural Ar 00486 [ID: 1382]
Impact will be minimal after acquisition amounting to no more than minimal clean-up and weed control mowing. Estimate: \$1,500 per year on a 10 acre, all turf park.
400 Meter Outdoor Track with Turf Sports Field [ID: 1919]
Annual maintenance of track and weekly maintenance of sports field will be required.
ADA Compliance - Parks and Facilities 00484 [ID: 1427]
Most will have no impact on operations. Any new walkways or trail will have minor impacts that may be handled through small operating budget increases.
ADA Compliance Phase II 00663 [ID: 1820]
Minimal to none.
Again Street Park Improvements [ID: 1952]
Minimal impact on operations as features already exist at the park.
Albert-Oakland Park Improvements - 00676 [ID: 1918]
Minimal.
Albert-Oakland Park Improvements - 00737 [ID: 2141]
Decrease in utility costs with the conversion of lighting to LED fixtures
Albert-Oakland Park: Pickleball Expansion [ID: 2137]
Minimal impact on operations as staff already maintains the park on a daily basis.
American Legion Park: Shelter, RR, Playgrnd 00664 [ID: 1216]
Minimal.
Annual Park Improv - Major Maint. Programs 00056 [ID: 259]
Minimal to none. Will generally offset if funds are used for repairs and/or renovations on existing facilities.
Armory Sports Center Improvements - Gym [ID: 298]
Estimate \$20,000 for maint, utilities, and programming needs.
Atkins Sports Complex [ID: 317]
Minimal to significant. \$5,000 to \$50,000 per year.
Battle Park Phase I Development - 00738 [ID: 1959]
Depends on amenities chosen through the public process. \$2,000-\$4,000/year.
Battle Park Phase II Development [ID: 2136]
Impact depends on amenities chosen through the public input process with estimates at \$2,000 to \$4,000 per year.
Bear Creek Park Improvements - 00715 [ID: 2080]
Minimal impact to operations due to reduction in playground repairs to existing equipment.
Bear Creek Trail: Albert-Oakland Park to Lange [ID: 380]
Estimate \$1,500-\$2,000 for materials pending location of trail.
Bear Creek Trail: Hard Surface Wash/Problem [ID: 447]
None. Will reduce maintenance problems.
Bear Creek Trail: Lange to Fairgrounds [ID: 437]
Estimate \$1500-\$3,000 annual const

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Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
<b>Parks and Recreation Impact of Capital Projects</b>								
<b>Projects</b>								
Boxer Park Development [ID: 1667]								
\$10,000-\$15,000 per year for routine maintenance and repairs.								
Capen/Grindstone Trailhead Improvements 00457 [ID: 280]								
Depends on final plan and what amenities are included.								
Chapel Hill Connector - Perche Creek Trail - 00745 [ID: 1949]								
Approximately \$500/year.								
City School Park Improv 00249 [ID: 257]								
No impact as maintenance is conducted by School District.								
Clyde Wilson Park Improvements - 00695 [ID: 1955]								
Minimal impact on operations at existing park.								
Co. House Trail Ph. 2 East: Stadium-Cowan [ID: 431]								
\$1500-\$3000 for materials and supplies								
Cosmo Park Bear Creek Boardwalk Renovation [ID: 378]								
No impact. Wooden board requires on-going maintenance. New product may reduce that somewhat depending on material used.								
Cosmo Rec Area: Northeast Quarry Area [ID: 1673]								
Biking features would require track maintenance throughout the year. Possible revenue opportunities through BMX racing.								
Cosmo Rec Area: Skate Park - 00696 [ID: 2023]								
Minimal impact on operations as work will improve multiple areas currently being maintained by park staff.								
Cosmo Rec Area: Bocce Courts 00666 [ID: 1992]								
Minimal impact to park operations - Staff currently maintains park and other amenities adjacent to bocce courts.								
Cosmo Rec Area: Football Improvements [ID: 2087]								
Minimal impact on operations.								
Cosmo Rec Area: Handball Courts - 00690 [ID: 2025]								
Minimal Impact on operations as park staff currently completes maintenance, mowing and trash removal at the park. The new Handball Courts will require additional trash and recycling cans.								
Cosmo Rec Area: Park Mgmt Center: Rpl Fab Shop [ID: 1677]								
Minimal. Depending on final amenities operational costs could be improved with more energy efficient structure.								
Cosmo Rec Area: Parks Mgmt Center Imprvmnt 00740 [ID: 457]								
Minimal depending on improvements.								
Cosmo Rec Area: RC Track Improvements [ID: 1219]								
Minimal. Joint agreement for volunteer club to maintain the track.								
Cosmo Rec Area: Shelter Replacement [ID: 2029]								
No impact. P&R staff currently maintains the existing shelters.								
Cosmo Rec Area: Skate Park Expansion [ID: 1687]								
Staff currently maintains skate park, but this will add an extra \$5,000-\$10,000 for maintenance.								
Cosmo Rec Area: Skate Park/Roller Hockey Lights [ID: 310]								
Depends on type of course. Concrete parks have lower operation costs (\$10,000) versus wood, metal or other parks (\$15,000+). Litter clean up is included.								
Cosmo Rec Area: Soccer Field/Concession Imprv [ID: 283]								
Since the project will be addressing field improvements to existing fields the overall impact to operations should be minimal.								
Cosmo Rec Area: Tennis Court Lights & Shelter [ID: 1688]								
Minimal to none.								
Cosmo Rec Area: Tennis Court Resurfacing - 00735 [ID: 1824]								
Minimal Impact to park maintenance operations as staff already maintains the tennis courts								
Cosmo-Bethel Park Improvements - 00739 [ID: 1953]								
Minimal impact as the amenities already exist within the park.								
Cosmo-Bethel Park: Small Shelter - 00731 [ID: 2117]								
No impact to operations								

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# Parks and Recreation

# Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
<b>Parks and Recreation Impact of Capital Projects</b>								
<b>Trails</b>								
Cow Branch: Providence to Auburn Hills [ID: 448]								
None, pending construction of trail.								
Creek Ridge Park Development [ID: 1818]								
Dependent upon amenities selected through the public improvement process. Expected costs of \$2,000 to \$4,000 annual cost for park property.								
Douglass Park: Skate Park & Aquatic Facility [ID: 2085]								
Minimal impact. Renovations to the bathhouse will reduce maintenance and utility costs.								
Downtown Improvements 40074 [ID: 340]								
No impact.								
Emergency Phone Replacement - 00697 [ID: 2024]								
Replacement of four existing phones at Stephens Lake Park (1) and the MKT Trail (3) will reduce annual maintenance costs associated with repairs of existing phones.								
Fairview Park/Bonnie View: Phase II Imprvmnt 00741 [ID: 309]								
Anticipate annual budget impact to operations to be approximately \$5,000 - \$10,000 when Phase I and II are completed.								
Flat Branch Park Expansion - 00686 [ID: 2017]								
Staff currently maintains Flat Branch Park. Depending on final amenities, staff estimates additional mowing, clean-up and repairs to be less than \$3,000 per year.								
Forum Nature Area Improvements [ID: 1674]								
Minimal.								
Garth Nature Area Improvements [ID: 1670]								
Minimal. Approx \$3,000 for utilities.								
Gates Park Development [ID: 2028]								
Dependent upon amenities selected through the public improvement process. Expected costs of \$2,000 to \$4,000 annual cost for park property.								
GNM: Clark Lane West, Hinkson Trail/Pedway 00570 [ID: 1767]								
Approximately 0.3 miles of concrete trail with an annual maintenance cost of \$700. Approximately 1 mile of 5' sidewalk with an annual maintenance of \$1000.								
GNM: County House Trl/Pedway Phase 2 West - 00569 [ID: 1742]								
Maintenance of approximately 0.7 miles of concrete trail with an estimated annual maintenance cost of \$1634.								
Grindstone Nature Area Improvements [ID: 2138]								
Minimal impact to operations as staff already maintains the nature area and parking lot.								
Harmony Cr Trail: Smithton Connector [ID: 436]								
Estimate \$1,500-\$2,000 for materials pending location of trail.								
Hinkson Creek Trail: Stephens to Clark Lane -00728 [ID: 1188]								
Estimated annual maintenance of \$2,392 for 1.1 miles of concrete trail.								
Hominy Brnch Trail Ph 3:Clark Ln-Rice Rd [ID: 386]								
Moderate: \$1,500-\$2,500 for materials and supplies, pending length and location of trail.								
Indoor Facility Improvements - 00773 [ID: 2163]								
Potential reduction in utility expenses and maintenance expenses.								
Jay Dix Park Improvements 00516 [ID: 1182]								
Additional mowing and maintenance of the Jay Dix Station area is required, but not the trail.								
Jay Dix Station - Phase II [ID: 1828]								
Additional maintenance needed to maintain the CXT restroom.								
Kim Scholl Memorial Bench 00619 [ID: 1975]								
Minimal. Low maintenance item.								
Kiwanis Park Improvements - 00718 [ID: 322]								
Minimal to none. Current features exist. May increase depending on type of play equipment purchased.								
Kyd Park Development [ID: 1829]								
Minimal impact								

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# Parks and Recreation

# Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
<b>Parks and Recreation Impact of Capital Projects</b>								
<b>Projects</b>								
Lake of the Woods Recreation Area Improvements [ID: 2143]								
Minimal impact on operations. Reduction in utility expenses with LED lighting conversion.								
LED Lighting Conversion - Parking Lots - 00719 [ID: 2082]								
Replacement of the existing high pressure sodium lighting with LED lighting in each park will reduce the overall utility expenses and annual maintenance costs.								
Lions-Stephens Park Improvements 00668 [ID: 1264]								
Minimal. Items exist in park already.								
Magnolia Falls Neighborhood Park Devlpmnt - 00720 [ID: 1819]								
\$8,000 to \$10,000 per year for maintenance.								
Maplewood Home Rehab 00638 [ID: 1974]								
Minimal. Improvements will reduce maintenance needs.								
Memorial/Heritage Bench Replacement - 00742 [ID: 2142]								
New recycled plastic benches will reduce annual bench painting expenses								
MKT Bridge Replacements: 00674 [ID: 1269]								
Replacement of these bridges will result in lower maintenance costs for the first 20-30 years. Currently, the department spends approximately \$1,000-\$2,000 on repairs to the bridges each year.								
MKT Trail: New Restroom at Flat Branch Park [ID: 1669]								
Approx \$15,000 for routine maintenance, repairs and utilities.								
MKT Trail: Scott Blvd Improvements [ID: 1676]								
Minimal. \$3,000 for routine maintenance and utilities.								
MKT Wetlands/Forum Nature Area Restoration [ID: 1956]								
Minimal impact as improvements will reduce maintenance at Forum Nature Area.								
MLK Memorial & Battle Garden Improvements [ID: 1679]								
Minimal. Features currently exist.								
N Fork Grindstone Trail: Confluence to Eastport Pk [ID: 433]								
Estimate \$1,500-\$2,000 for materials pending location of trail.								
Nifong Park: Covered Tractor & Implement Structure [ID: 1671]								
Undetermined. Design of project will determine impact.								
Norma Sutherland Smith Park: Phase II 00669 [ID: 1815]								
The phase II improvements at the park would incur an additional \$5,000 annually for ongoing maintenance of the playground, baseball field and skatepark. This total includes expenses for parking lot lighting and additional trash removal at the new amenities.								
Norma Sutherland Smith Park: Phase III [ID: 2132]								
Increase in operational costs (\$1,000 to \$2,000) annually for cleaning of restroom facilities and general court maintenance.								
Oakwood Hills Park Improvements - 00721 [ID: 1675]								
Minimal as many of these features already exist.								
Park Roads & Parking 00242 [ID: 260]								
Minimal impact on operation. May save funds currently used for lot repairs.								
Perche Cr Trl Ph I: MKT to Gillespie Bridge- 00699 [ID: 427]								
Dept estimates for \$2,334 for one mile of concrete trail. This will include a new bridge which will have minimal maint costs of less than \$500 per year (graffiti, tree limbs, etc). Total operating cost for this project is \$3,000.								
Philips Park - Trail and Landscaping Improv.-00703 [ID: 2062]								
Minimal impact - New bridge will reduce ongoing maintenance of low water crossing.								
Philips/Gans: Ice Skating Facility - Indoor [ID: 303]								
Significant. Operational study to be completed pending Council approval. Target operational goal would be to generate 70-80% of total expenses.								
Philips/Gans: Ice Skating Facility - Outdoor [ID: 304]								
Significant. May require an additional \$20,000 in utilities, materials and labor								
Philips/Gans: Park Development Phase III [ID: 1823]								
This new community park will require annual maintenance of all grounds and facilities. The current annual budget impact to operations would be approximately \$20,000 - \$25,000 when developed.								

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# Parks and Recreation

# Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
<b>Parks and Recreation Impact of Capital Projects</b>								
<b>Projects</b>								
Proctor Park Improvements [ID: 327]								
No impact to minimal.								
Racquetball Courts: Outdoor [ID: 1685]								
\$5,000 for routine maintenance								
Rock Bridge Park Improvements [ID: 1657]								
Minimal to none.								
Rock Quarry Park Improvements [ID: 308]								
No impact. May reduce operational costs.								
Rothwell Park Improvements [ID: 1655]								
None								
S. Fork Grindstone Cr: Confluence-Rolling Hills Rd [ID: 435]								
Estimate \$1,500-\$2,000 for materials pending location of trail.								
Shepard Park Improvements [ID: 1654]								
None.								
Smiley Lane Park Improvements [ID: 1652]								
None.								
Smithton Park Improvements [ID: 1651]								
No impact. It might lower operating costs as there will be less maintenance on a concrete trail.								
Synthetic Turf-Athletic Fields-Special Event [ID: 1186]								
Synthetic turf proponents indicate that a payoff is expected in 10 years due to lower maintenance costs compared to turf fields.								
South Regional Park - Gans/Philips Phase I 00518 [ID: 1176]								
Based on Phase I funding, budget impact to operations would be approximately \$20,000 - \$30,000.								
South Regional Park Planning 00350 [ID: 294]								
No impact - planning only. Future impact substantial after development.								
Southeast Regional Park Tennis Complex - 00693 [ID: 1951]								
\$1,000 - \$2,000/year for general upkeep and maintenance								
Stephens Lake Park: Amphitheater Phase II Imprv [ID: 1649]								
Minimal.								
Stephens Lake Park: Arboretum Improvements [ID: 1642]								
First three years may require significant labor due to watering demands--estimate \$15,000 per year and in year four, reduce to \$7500-\$10,000. May have option of using volunteers such as garden clubs.								
Stephens Lake Park: E. Walnut Development [ID: 313]								
Estimate \$15,000-\$40,000 depending on facilities built. Revenue funds may be available due to rental possibilities.								
Stephens Lake Park: Playground Improvements [ID: 1643]								
Minimal. Less maintenance on synthetic surface than existing wood mulch.								
Stephens Lake Park: SE Trailhead Improvements [ID: 1647]								
Minimal. \$2500-\$5,000 per year. Department is currently using a port-a-pot at this lot so the reduction in service fees may help offset operational costs of restroom.								
Stephens Lake Park: Spraygrounds Improvements [ID: 1644]								
Minimal. The renovations would decrease the amount of annual maintenance associated the upkeep of the spraygrounds.								
Stephens Lake Park: Spraygrounds UV Rplcmnt 00722 [ID: 2083]								
Replacement of the existing system is necessary due to age and new system will reduce maintenance costs during the aquatic season.								
Strawn Park Phase III [ID: 2139]								
Impact will be based on remaining portions for construction based on the park master plan.								
Strawn Park: Phase II - 00743 [ID: 1637]								
Pending development options.								
Synthetic Turf - Athletic Field [ID: 1827]								
Synthetic turf proponents indicate that a payoff is expected in 10 years due to lower maintenance costs compared to turf fields. The Department will need to purchase one additional piece of equipment for synthetic turf maintenance.								

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.



## Parks and Recreation

## Annual and 5 Year Capital Projects

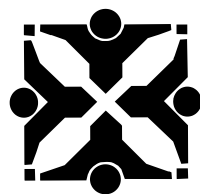
Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
<b>Parks and Recreation Impact of Capital Projects</b>								
<b>Projects</b>								
The Vinyards/El Chapparal Lake/Park Development [ID: 1950]								
\$1,000 - \$2,000/year.								
Twin Lakes Rec Area: Aquatic Facility-Pool [ID: 1635]								
Operational costs will increase but there will be some revenue to offset. Further operation study needed.								
Twin Lakes Rec Area: Lake & Misc Park Improvements [ID: 1636]								
Minimal to none. These are improvements to existing facilities. New synthetic playground project would reduce maintenance costs.								
Valleyview Park Improvements [ID: 1640]								
Minimal.								
Waters-Moss - Jones & White Building Renovations [ID: 1632]								
Minimal.								
Westwinds Park Improvements [ID: 1639]								
Minimal. This project renovates existing amenities at the park.								
Whitegate Park Development [ID: 2086]								
Dependent upon amenities selected through the public improvement process. Expected costs of \$2,000 to \$4,000 annual cost for park property.								
Worley St Park Improvement - 00744 [ID: 1633]								
Minimal. Features exist and are currently being maintained by the department.								

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

# Recreation Services

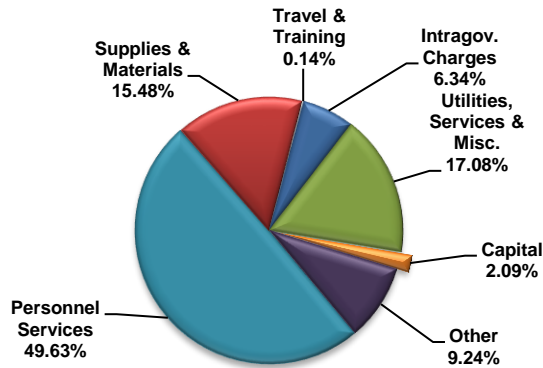
(Enterprise Fund)



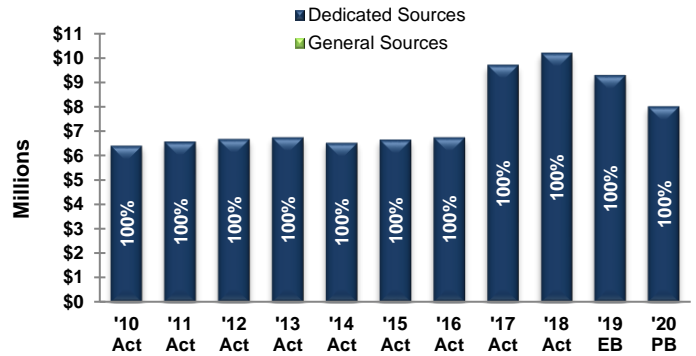
*City of Columbia*  
*Columbia, Missouri*

# Recreation Services Fund (Enterprise Fund)

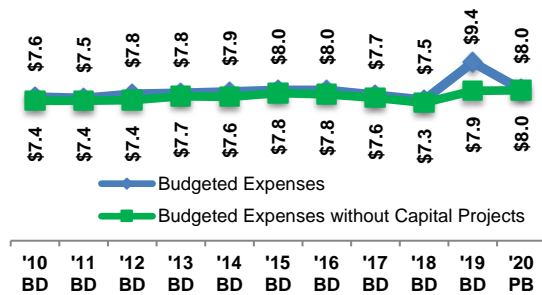
**FY 2020 Total Expenses By Category**



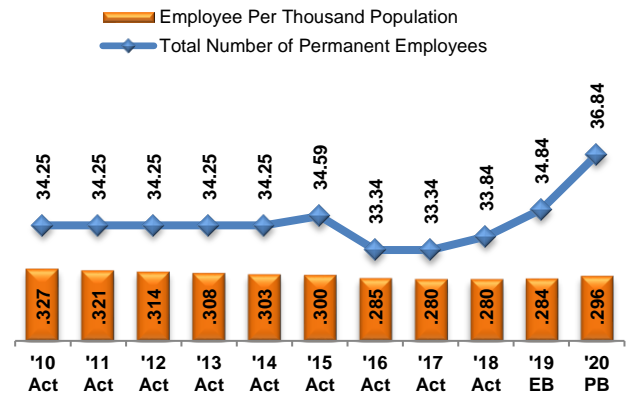
**Funding Sources**



**Budgeted Expense History (in Millions)**



**Permanent Positions**



## Appropriations (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$3,560,188	\$3,803,200	\$3,701,583	\$3,975,348	\$172,148	4.5%
Supplies & Materials	\$1,381,321	\$1,298,392	\$1,285,290	\$1,240,220	(\$58,172)	(4.5%)
Travel & Training	\$10,881	\$11,108	\$9,623	\$11,126	\$18	0.2%
Intragov. Charges	\$662,742	\$695,619	\$695,619	\$507,579	(\$188,040)	(27.0%)
Utilities, Services & Misc.	\$2,796,158	\$2,765,520	\$2,745,847	\$1,368,013	(\$1,397,507)	(50.5%)
Capital	\$126,088	\$143,590	\$130,438	\$167,000	\$23,410	16.3%
Other	\$726,500	\$723,844	\$723,844	\$740,121	\$16,277	2.2%
<b>Total</b>	<b>\$9,263,878</b>	<b>\$9,441,273</b>	<b>\$9,292,244</b>	<b>\$8,009,407</b>	<b>(\$1,431,866)</b>	<b>(15.2%)</b>
<b>Summary</b>						
Operating Expenses	\$7,157,109	\$7,747,289	\$7,611,412	\$7,741,236	(\$6,053)	(0.1%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	0.0%
Debt Service	\$0	\$38,894	\$38,894	\$55,171	\$16,277	41.8%
Capital Additions	\$126,088	\$143,590	\$130,438	\$167,000	\$23,410	16.3%
Capital Projects	\$1,980,681	\$1,511,500	\$1,511,500	\$46,000	(\$1,465,500)	(97.0%)
<b>Total Expenses</b>	<b>\$9,263,878</b>	<b>\$9,441,273</b>	<b>\$9,292,244</b>	<b>\$8,009,407</b>	<b>(\$1,431,866)</b>	<b>(15.2%)</b>

## Funding Sources (Where the Money Comes From)

Grants & Capital Contrib.	\$6,622	\$156,000	\$156,391	\$6,400	(\$149,600)	(95.9%)
Interest Revenue	(\$23,589)	\$31,116	\$135,461	\$31,116	\$0	0.0%
Oper. Trnsfr (from Gen. Fd)	\$1,161,910	\$1,161,910	\$1,161,910	\$1,161,910	\$0	0.0%
Oper. Trnsfr (from Parks STax)	\$1,242,201	\$1,247,201	\$1,247,201	\$1,252,201	\$5,000	0.4%
Oper. Trnsfr (Other)	\$3,237,000	\$813,500	\$827,000	\$58,000	(\$755,500)	(92.9%)
Fees & Service Charges	\$4,487,942	\$4,764,350	\$4,482,800	\$4,832,400	\$68,050	1.4%
Other Local Revenues	\$84,359	\$27,464	\$36,464	\$39,964	\$12,500	45.5%
Use of Prior Year Resources	\$0	\$1,239,732	\$1,245,017	\$627,416	(\$612,316)	(49.4%)
Less: Current Year Surplus	(\$932,567)	\$0	\$0	\$0	\$0	0.0%
<b>Dedicated Sources</b>	<b>\$9,263,878</b>	<b>\$9,441,273</b>	<b>\$9,292,244</b>	<b>\$8,009,407</b>	<b>(\$1,431,866)</b>	<b>(15.2%)</b>
General Sources	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total Funding Sources</b>	<b>\$9,263,878</b>	<b>\$9,441,273</b>	<b>\$9,292,244</b>	<b>\$8,009,407</b>	<b>(\$1,431,866)</b>	<b>(15.2%)</b>

## Department Summary

## Description

The Recreation Services Fund includes the Recreation Services Division and those costs in the Parks Services Division which are necessary for operation of facilities within Recreation Services. Recreation Services provides a broad spectrum of leisure services to meet the needs of all segments of the community. This includes group and individual programming to promote a high quality of life through positive social, cultural, emotional, and physiological development. The sections administered in the Recreation Services Division are: Sports Programming; Sports Fieldhouse; Aquatics; Community Recreation; Golf /Concessions; Oak Tours; 50 Plus; Community Special Events; Life Enrichment Programs / Classes; Adapted Community Recreation; Adapted Sports / Special Olympics; and the Activity and Recreation Center (ARC).

This fund provides various recreational services for which participants are charged fees. These fees are expected to recover only a portion of the cost of providing the activities. The remaining revenue comes in the form of subsidies and transfers from the General Fund and the Park Sales Tax Fund.

## Department Objectives

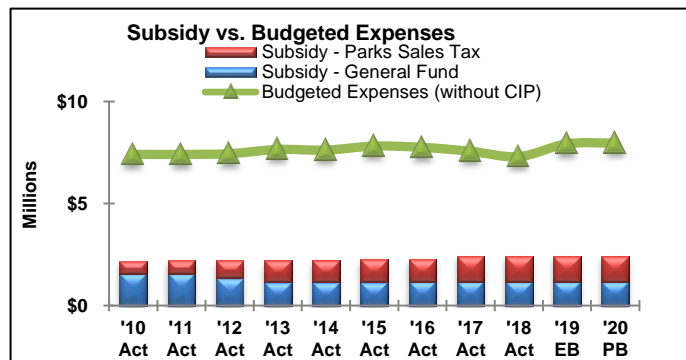
- Provide quality recreation services and well-managed facilities that provide excellent customer service and meet the needs of all patrons.
- Plan for growth to ensure there are resources to meet increased demands, such as development of recreation facilities and programs, maintaining core services, developing cost recovery goals, and identifying partnerships and volunteer opportunities that support efficient and effective service and program delivery.
- Develop facilities and programs that will help increase tourism in Columbia.
- Create an environment that produces a high performing, qualified workforce dedicated to delivering excellent customer service and communicating with Columbia's citizens in a timely, clear manner.
- Develop ways to control expenses and raise revenues to maintain the Rec Services Fund.

## Highlights/Significant Changes

- Recreation Services fee increases are proposed for FY 2020 in sports, day camp, golf, aquatics, shelter rentals and other rental items. New fees will be established for the new cross country course at Gans Creek Recreation Area, the proposed indoor pavilion at Philips Park, and the recently remodeled Waters House at Waters-Moss Memorial Wildlife Area.
- The Recreation Services budget is impacted by the minimum wage increases in 2019 and 2020, as the division employs a large number of temporary/seasonal employees. With no increase in subsidy for personnel, this may result in a reduction in facility hours and services.
- Budget cuts of \$157,736 were taken to offset the pay package of \$65,298.

## Highlights/Significant Changes continued

- Personnel Services increased \$172,148 or 4.5%, which includes two additional positions to support opening the new sports facilities and rental facilities. A recreation specialist position has been added to assist with programming the new cross country course, additional fields and the new sports fieldhouse. A custodian position will support the new facilities that are being opened and other rental facilities, reducing the need for temporary janitorial staff.
- Personnel services includes the following pay package for FY 2020: classifications have been moved to new pay bands as recommended by our consultants which may have resulted in a move to minimum adjustment for some employees. There is funding included for an incremental move toward the midpoint for employees that have been in their classification for 3, 4, or 5 years. In order to help address compression issues, a time in class adjustment has been included which is equal to 0.5% for each year employees have been in their classification more than five years. A 0.5% across the board increase has been included for all employees who are below the maximum rate for their pay band (which has been increased by the across the board increase). Supervisor adjustments have been implemented in order to ensure supervisors make 1% above the highest hourly rate of employees they supervise.
- Materials and Supplies budget decreased \$58,172 or 4.5% due to material/supply decreases after significant increases in FY2019 related to the opening of new facilities.
- Intragovernmental charges have decreased by \$188,040 or 27.0%, primarily due to a decrease in the G&A fee and how it is allocated to departments. Self insurance charges have also decreased significantly due to lower amounts charged to departments in order to use down excess case reserves in that fund.
- Building Maintenance fees increased due to the addition of a building facilities manager position in the Public Works Department.
- Utilities, Services and Other Miscellaneous expenses decreased by almost \$1.4 million or 50.5% due to lower Parks Sales Tax funded capital projects in FY 2020.
- Capital Additions increased by \$23,410 due to equipment replacements in FY 2020.
- The General Fund subsidy is \$1,161,910 (same as FY 2019); and the Park Sales Tax subsidy is \$1,252,201 to the operating budget (increase of \$5,000 for the scholarship fund).



# Recreation Services

## Authorized Personnel

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
Parks and Maintenance	8.34	9.34	9.34	9.34	
Recreation	16.00	16.00	16.00	18.00	2.00
Recreation Center	9.50	9.50	9.50	9.50	
<b>Total Personnel</b>	<b>33.84</b>	<b>34.84</b>	<b>34.84</b>	<b>36.84</b>	<b>2.00</b>
Permanent Full-Time	33.84	34.84	34.84	36.84	2.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>33.84</b>	<b>34.84</b>	<b>34.84</b>	<b>36.84</b>	<b>2.00</b>

## Budget Detail by Division

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
<b>Park Services</b>						
Personnel Services	\$670,308	\$732,693	\$721,652	\$771,122	\$38,429	5.2%
Supplies & Materials	\$417,610	\$412,124	\$411,930	\$423,700	\$11,576	2.8%
Travel & Training	\$318	\$2,123	\$2,123	\$2,141	\$18	0.8%
Intragovernmental Charges	\$118,792	\$88,236	\$88,236	\$71,932	(\$16,304)	(18.5%)
Utilities, Services & Misc.	\$563,576	\$565,104	\$563,782	\$606,663	\$41,559	7.4%
Capital	\$126,088	\$143,000	\$130,438	\$143,000	\$0	0.0%
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$1,896,692</b>	<b>\$1,943,280</b>	<b>\$1,918,161</b>	<b>\$2,018,558</b>	<b>\$75,278</b>	<b>3.9%</b>
<b>Recreation</b>						
Personnel Services	\$1,770,237	\$1,916,253	\$1,841,404	\$2,030,431	\$114,178	6.0%
Supplies & Materials	\$420,361	\$600,073	\$592,560	\$576,120	(\$23,953)	(4.0%)
Travel & Training	\$9,158	\$5,985	\$5,100	\$5,985	\$0	0.0%
Intragovernmental Charges	\$370,021	\$371,756	\$371,756	\$281,226	(\$90,530)	(24.4%)
Utilities, Services & Misc.	\$298,440	\$377,095	\$360,386	\$384,810	\$7,715	2.0%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$410,745	\$415,692	\$415,692	\$431,969	\$16,277	3.9%
<b>Total</b>	<b>\$3,278,962</b>	<b>\$3,686,854</b>	<b>\$3,586,898</b>	<b>\$3,710,541</b>	<b>\$23,687</b>	<b>0.6%</b>
<b>Recreation Center</b>						
Personnel Services	\$1,119,643	\$1,154,254	\$1,138,527	\$1,173,795	\$19,541	1.7%
Supplies & Materials	\$206,803	\$286,195	\$280,800	\$240,400	(\$45,795)	(16.0%)
Travel & Training	\$1,405	\$3,000	\$2,400	\$3,000	\$0	0.0%
Intragovernmental Charges	\$173,929	\$235,627	\$235,627	\$154,421	(\$81,206)	(34.5%)
Utilities, Services & Misc.	\$290,008	\$311,821	\$310,179	\$330,540	\$18,719	6.0%
Capital	\$0	\$590	\$0	\$24,000	\$23,410	3967.8%
Other	\$315,755	\$308,152	\$308,152	\$308,152	\$0	0.0%
<b>Total</b>	<b>\$2,107,543</b>	<b>\$2,299,639</b>	<b>\$2,275,685</b>	<b>\$2,234,308</b>	<b>(\$65,331)</b>	<b>(2.8%)</b>
<b>Capital Projects</b>						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Supplies and Materials	\$336,547	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$1,644,134	\$1,511,500	\$1,511,500	\$46,000	\$46,000	(97.0%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$1,980,681</b>	<b>\$1,511,500</b>	<b>\$1,511,500</b>	<b>\$46,000</b>	<b>\$46,000</b>	<b>(97.0%)</b>
<b>Department Totals</b>						
Personnel Services	\$3,560,188	\$3,803,200	\$3,701,583	\$3,975,348	\$172,148	4.5%
Supplies and Materials	\$1,381,321	\$1,298,392	\$1,285,290	\$1,240,220	(\$58,172)	(4.5%)
Travel and Training	\$10,881	\$11,108	\$9,623	\$11,126	\$18	0.2%
Intragovernmental Charges	\$662,742	\$695,619	\$695,619	\$507,579	(\$188,040)	(27.0%)
Utilities, Services, & Misc.	\$2,796,158	\$2,765,520	\$2,745,847	\$1,368,013	\$113,993	(50.5%)
Capital	\$126,088	\$143,590	\$130,438	\$167,000	\$23,410	16.3%
Other	\$726,500	\$723,844	\$723,844	\$740,121	\$16,277	2.2%
<b>Total</b>	<b>\$9,263,878</b>	<b>\$9,441,273</b>	<b>\$9,292,244</b>	<b>\$8,009,407</b>	<b>\$79,634</b>	<b>(15.2%)</b>

# Recreation Services

## Authorized Positions By Division

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
<b>Park Services</b>					
2418 - Sports Turf Specialist	1.00	1.00	1.00	1.00	
2416 - Golf Course Specialist	2.00	2.00	2.00	2.00	
2415 - Parks Supervisor	1.00	1.00	1.00	1.00	
2412 - Parks & Grounds Tech-773	3.00	3.00	3.00	3.00	
2396 - Maintenance Technician-773	0.84	0.84	0.84	0.84	
2375 - Equipment Mechanic - 773	0.50	0.50	0.50	0.50	
2370 - Parks & Grounds Specialist -773 ^	0.00	1.00	1.00	1.00	
<b>Total Personnel</b>	<b>8.34</b>	<b>9.34</b>	<b>9.34</b>	<b>9.34</b>	
Permanent Full-Time	8.34	9.34	9.34	9.34	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>8.34</b>	<b>9.34</b>	<b>9.34</b>	<b>9.34</b>	
<b>Recreation</b>					
8750 - Park & Recreation Manager	1.00	1.00	1.00	1.00	
8610 - Rec. and Comm Prog Superint.	1.00	1.00	1.00	1.00	
8530 - Recreation Supervisor	3.50	3.50	3.50	3.50	
8520 - Recreation Specialist *	8.50	8.50	8.50	9.50	1.00
8510 - Recreation Leader	1.00	1.00	1.00	1.00	
2003 - Custodian-773 **	1.00	1.00	1.00	2.00	1.00
<b>Total Personnel</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>18.00</b>	<b>2.00</b>
Permanent Full-Time	16.00	16.00	16.00	18.00	2.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>18.00</b>	<b>2.00</b>
<b>Recreation Center</b>					
8530 - Recreation Supervisor	1.50	1.50	1.50	1.50	
8520 - Recreation Specialist	2.50	2.50	2.50	2.50	
2403 - Maintenance Specialist-773	1.00	1.00	1.00	1.00	
2397 - Maintenance Assistant-773	2.00	2.00	2.00	2.00	
2396 - Maintenance Technician-773	1.00	1.00	1.00	1.00	
1007 - Administrative Supervisor	1.00	1.00	1.00	1.00	
1006 - Senior Admin Support Assistant	0.50	0.50	0.50	0.50	
<b>Total Personnel</b>	<b>9.50</b>	<b>9.50</b>	<b>9.50</b>	<b>9.50</b>	
Permanent Full-Time	9.50	9.50	9.50	9.50	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>9.50</b>	<b>9.50</b>	<b>9.50</b>	<b>9.50</b>	
<b>Department Totals</b>					
Permanent Full-Time	33.84	34.84	34.84	36.84	2.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>33.84</b>	<b>34.84</b>	<b>34.84</b>	<b>36.84</b>	<b>2.00</b>

^ In FY 2019, 1.00 FTE Parks & Grounds Specialist was added to be able to maintain the increasing number of fields and tournaments, as well as the addition of a cross country course.

\* In FY 2020 a Recreation Specialist position has been added to assist with programming the new cross country course, additional fields and the new sports fieldhouse.

\*\*In FY 2020 a Custodian position will support the new facilities that are being opened and other rental facilities, reducing the need for temporary janitorial staff.

## Major Projects

### Major Projects

- In addition to recreation activity fees, which fund the partial or total operating cost of a recreation program, the department collects recreation user fees which are dedicated for capital improvements to recreation facilities, such as pools, athletic fields, golf courses, Activity & Recreation Center, and other areas where fees are collected.
- \$46,000 - ARC Facility Improvements - Replacement of aquatic facility heater, natatorium HVAC fan assemblies, fire alarm control panel and communicator.

### Fiscal Impact

- ARC Facility Improvements - Replacement of the heater and repairs of the natatorium HVAC system will result in a small decrease in utility expenses.

# Recreation Services

# Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
<b>Recreation Services</b>								
<b>1 ARC Facility Improvements - RS095 [ID: 2140]</b>							2019	2020
Parks Sales Tax - 2015 Ballot	\$46,000							
<b>Total</b>	<b>\$46,000</b>							
<b>2 ARC HVAC Controller Replacement [ID: 2160]</b>							2019	2019
<b>Total</b>								
<b>3 Clary-Shy Community Park Improvements - RS089 [ID: 1825]</b>							2017	2018
<b>Total</b>								
<b>4 Clary-Shy Community Park Improvements: Phase II [ID: 2030]</b>							2021	2022
Unfunded			\$350,000					
<b>Total</b>			<b>\$350,000</b>					
<b>5 Cosmo Rec Area: Rainbow Softball Center RS086 [ID: 1994]</b>							2022	2022
Unfunded			\$500,000					
<b>Total</b>			<b>\$500,000</b>					
<b>6 Cosmo Rec Area: RSC Lighting Improvements [ID: 2161]</b>							2019	2019
<b>Total</b>								
<b>7 LAN Golf Course Improvements [ID: 324]</b>							2020	2021
GCIF		\$100,000						
<b>Total</b>		<b>\$100,000</b>						
<b>8 ARC Gym/Fitness Expansion [ID: 297]</b>							2022	2023
Unfunded				\$600,000				
<b>Total</b>				<b>\$600,000</b>				
<b>9 ARC Natatorium Improvements [ID: 2134]</b>							2022	2023
Unfunded				\$500,000				
<b>Total</b>				<b>\$500,000</b>				
<b>10 Cosmo Rec Area: Antimi Sports Complex [ID: 2133]</b>							2023	2024
Unfunded					\$250,000			
<b>Total</b>					<b>\$250,000</b>			
<b>11 LOW Aquatic Facility Improvements [ID: 1680]</b>							2023	2024
Unfunded					\$500,000			
<b>Total</b>					<b>\$500,000</b>			
<b>12 Sports Fieldhouse - Phase II [ID: 2135]</b>							2022	2023
Unfunded				\$4,000,000				
<b>Total</b>				<b>\$4,000,000</b>				



## Recreation Services

## Annual and 5 Year Capital Projects

Funding Source	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
<b>Recreation Services Funding Source Summary</b>								
GCIF		\$100,000						
Parks Sales Tax - 2015 Ballot	\$46,000							
<b>New Funding</b>	<b>\$46,000</b>	<b>\$100,000</b>				<b>\$0</b>		
Unfunded			\$850,000	\$5,100,000	\$750,000			
<b>Unfunded</b>			<b>\$850,000</b>	<b>\$5,100,000</b>	<b>\$750,000</b>	<b>\$0</b>		
<b>Total</b>	<b>\$46,000</b>	<b>\$100,000</b>	<b>\$850,000</b>	<b>\$5,100,000</b>	<b>\$750,000</b>	<b>\$0</b>		

### Recreation Services Current Capital Projects

1	Antimi Sports Complex: Field Improvements - RS087 [ID: 1249]	2017	2018
2	ARC - Security System Improvements - RS088 [ID: 2063]	2018	2018
3	LOW Driving Range Construction RS085 [ID: 306]	2017	2017
4	LOW Golf Course Improvements - RS091 [ID: 323]	2018	2019
5	Philips Park Improvements - RS092 [ID: 1957]	2018	2019
6	Sports Field House - RS090 [ID: 1217]	2016	2017
7	Twin Lakes Recreation Area: Bathhouse Renov 00670 [ID: 1993]	2017	2017

### Recreation Services Impact of Capital Projects

Antimi Sports Complex: Field Improvements - RS087 [ID: 1249]
Minimal.
Aquatic Facility [ID: 428]
Goal is to develop a facility that will recover 80-90% of operational costs.
ARC - Security System Improvements - RS088 [ID: 2063]
Minimal impact to operations as the ARC already utilizes a camera security system inside the building.
ARC Facility Improvements - RS095 [ID: 2140]
Replacement of each item at the ARC will bring equipment to like new condition and reduce the amount of maintenance spent on each item.
ARC Gym/Fitness Expansion [ID: 297]
Estimate \$5,000 in maintenance/utilities that may be offset with increase in membership revenues.
ARC HVAC Controller Replacement [ID: 2160]
Minimal impact on operations
ARC Natatorium Improvements [ID: 2134]
Minimal impact to operations
Clary-Shy Community Park Improvements - RS089 [ID: 1825]
Minimal impact to operations - Costs could include utility costs and facility maintenance.
Clary-Shy Community Park Improvements: Phase II [ID: 2030]
Minimal impact to operations - Increased revenue based on new amenities and rental space.
Cosmo Rec Area: Antimi Sports Complex [ID: 2133]
Minimal impact as staff already maintains the facility.
Cosmo Rec Area: Rainbow Softball Center RS086 [ID: 1994]
Minimal impact as staff already operates the facility.
Cosmo Rec Area: RSC Lighting Improvements [ID: 2161]
Reduction in utility expenses with conversion to LED lighting fixtures
LAN Golf Course Improvements [ID: 324]
No impact. Existing tees are heavily used and enlarging them would minimize wear. Renovated cart paths would reduce potential cart damage compared to current surfaces.

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

## Recreation Services

## Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
<b>Recreation Services Impact of Capital Projects</b>								
<b>Recreation Services</b>								
LOW Aquatic Facility Improvements [ID: 1680]								
Moderate as some revenue will be generated to offset total expenses. Anticipate \$10,000 for additional utilities with addition of sprayground features.								
LOW Driving Range Construction RS085 [ID: 306]								
Addition of driving range will result in small increase in personnel and equipment expenses associated with driving range maintenance and operations.								
LOW Golf Course Improvements - RS091 [ID: 323]								
Minimal. Small reduction in cost associated with the maintenance of each bunker.								
Philips Park Improvements - RS092 [ID: 1957]								
Annual expenses related to building maintenance and utilities. Expenses to be offset with rental revenues from the facility.								
Sports Field House - RS090 [ID: 1217]								
Expenses associated with building to be offset by revenues generated through facility rentals and use. Existing full-time staff will be relocated to the facility to manage daily operations.								
Sports Fieldhouse - Phase II [ID: 2135]								
Expenses associated with building to be offset by revenues generated through facility rentals and use.								
Twin Lakes Rec Area: Sprayground & Slide [ID: 1634]								
Operation costs will increase significantly but will have some offset in additional revenue.								
Twin Lakes Recreation Area: Bathhouse Renov 00670 [ID: 1993]								
Minimal impact on operations as work will be completed when aquatic facility is closed for the season.								

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

## Debt Service Information

**Clary-Shy Agriculture Park, Loan #1 (1.94% Interest)**

Original Issue - \$574,565

Balance as of 09/30/2018 \$574,565

Maturity date - 1/1/2021

Clary-Shy Community Park, located at 1701 W. Ash Street, is a 20-acre park acquired from Ron and Vicki Shy in 1994 by a combination purchase/donation. The Activity and Recreation Center (ARC) has been located at the park since 2001, and the park property has also been home to the Columbia Farmers Market since 1980. The park property also includes an open play field and parking. The proposed improvements at the park include construction of the first phase of the farmers market structure, a 40-car parking lot, infrastructure improvements including utilities and storm water controls, an urban garden, outdoor classroom and a maintenance center for the agriculture park. The funds from the designated loan fund will be repaid over three years by donations from the Friends of the Farm fundraising partnership.

<u>Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2020	\$207,512	\$4,628	\$212,140
2021	\$31,045	\$602	\$31,647
<b>Total</b>	<b>\$238,557</b>	<b>\$5,230</b>	<b>\$243,787</b>

**Clary-Shy Agriculture Park, Loan #2 (2.55% Interest)**

Original Issue - \$637,205

Balance as of 09/30/2018 \$637,205

Maturity date - 1/1/2021

With the higher than anticipated steel costs, staff is recommending that only the base and alternate 1 bids be accepted at this time. The base bid includes all grading, utilities, and the middle third portion of the MU HealthCare Pavilion, and concrete pad for the entire pavilion structure. This includes the restroom that is located in the pavilion and will allow all market vendors to set up on a concrete pad while additional funds are being raised for the remaining pavilion structure. The Friends of the Farm will be making annual payments on the designated loan on January 1 of each year.

<u>Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2020	\$111,766	\$27,081	\$138,848
2021	\$204,954	\$13,399	\$218,353
2022	\$122,713	\$8,172	\$130,885
2023	\$197,772	\$5,043	\$202,815
<b>Total</b>	<b>\$637,205</b>	<b>\$53,695</b>	<b>\$690,900</b>

## Debt Service Information

**Sports Field House (2.125% Interest)**

Original Issue - \$1,058,230

Balance as of 09/30/2018 \$1,058,230

Maturity date - 10/1/2028

Council approved the Sports Fieldhouse Project with a project budget of \$3,950,000. Staff had anticipated fundraising through options such as sponsorships and donations to bridge the gap between funds available and the low bid. Unfortunately, rising steel costs impacted the bids for the sports fieldhouse project. Staff wants to appropriate \$1,058,229 from the City's designated loan fund. This amount is based on ten years of \$120,000 annual payments (\$10,000/month). As P&R staff solicits sponsors and naming rights for various fieldhouse amenities, these funds will be applied to the payment of the designated loan to pay off the loan faster, if possible.

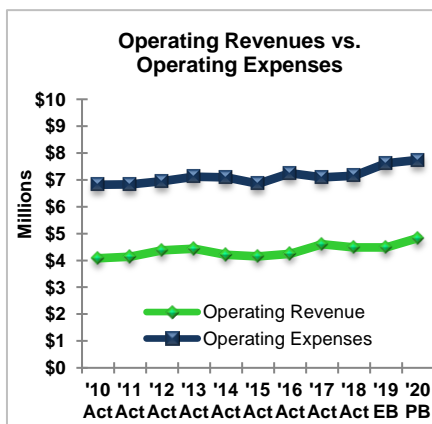
<b>Year</b>	<b>Principal Requirements</b>	<b>Interest Requirements</b>	<b>Total Requirements</b>
2020	\$96,538	\$23,462	\$120,000
2021	\$99,029	\$20,971	\$120,000
2022	\$101,584	\$18,416	\$120,000
2023	\$104,204	\$15,796	\$120,000
2024	\$106,893	\$13,107	\$120,000
2025	\$109,651	\$10,349	\$120,000
2026	\$112,480	\$7,520	\$120,000
2027	\$115,382	\$4,618	\$120,000
2028	\$118,359	\$1,641	\$120,000
<b>Total</b>	<b>\$964,120</b>	<b>\$115,880</b>	<b>\$1,080,000</b>

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## Revenues, Expenses and Changes in Net Position Recreation Services Fund

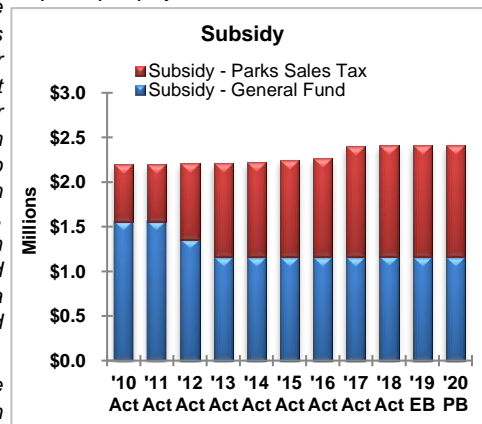
	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Operating Revenues:</b>				
Activity Fees	\$3,080,733	\$3,250,000	\$3,091,100	\$3,199,100
User Fees	\$124,678	\$146,500	\$127,200	\$144,500
Golf Improvement User Fee	\$54,616	\$62,000	\$55,000	\$77,000
Capital User Fee	\$31,938	\$30,000	\$32,000	\$32,000
Rentals	\$731,601	\$705,050	\$704,000	\$813,000
Sales	\$461,880	\$569,300	\$472,000	\$565,300
Other Misc. Operating Revenues	\$2,496	\$1,500	\$1,500	\$1,500
<b>Total Operating Revenues</b>	<b>\$4,487,942</b>	<b>\$4,764,350</b>	<b>\$4,482,800</b>	<b>\$4,832,400</b>
<b>Operating Expenses:</b>				
Personnel Services	\$3,560,188	\$3,803,200	\$3,701,583	\$3,975,348
Supplies & Materials	\$1,044,774	\$1,298,392	\$1,285,290	\$1,240,220
Travel & Training	\$10,881	\$11,108	\$9,623	\$11,126
Intragovernmental Charges	\$662,742	\$695,619	\$695,619	\$507,579
Utilities, Services & Other Misc.	\$1,152,024	\$1,254,020	\$1,234,347	\$1,322,013
Depreciation	\$726,500	\$684,950	\$684,950	\$684,950
<b>Total Operating Expenses</b>	<b>\$7,157,109</b>	<b>\$7,747,289</b>	<b>\$7,611,412</b>	<b>\$7,741,236</b>
<b>Operating Income (Loss)</b>	<b>(\$2,669,167)</b>	<b>(\$2,982,939)</b>	<b>(\$3,128,612)</b>	<b>(\$2,908,836)</b>
<b>Non-Operating Revenues:</b>				
Investment Revenue	(\$23,589)	\$31,116	\$135,461	\$31,116
Revenue from Other Government Units - Operating	\$6,622	\$6,000	\$6,391	\$6,400
Revenue from Other Government Units - CIP	\$0	\$150,000	\$150,000	\$0
Misc. Non-Operating Revenue	\$84,359	\$27,464	\$36,464	\$39,964
<b>Total Non-Operating Revenues</b>	<b>\$67,392</b>	<b>\$214,580</b>	<b>\$328,316</b>	<b>\$77,480</b>
<b>Non-Operating Expenses:</b>				
Interest Expense	\$0	\$38,894	\$38,894	\$55,171
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Loss on Disposal of Assets	\$0	\$0	\$0	\$0
<b>Total Non-Operating Expenses</b>	<b>\$0</b>	<b>\$38,894</b>	<b>\$38,894</b>	<b>\$55,171</b>
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$67,392</b>	<b>\$175,686</b>	<b>\$289,422</b>	<b>\$22,309</b>
<b>Income (Loss) Before Transfers</b>	<b>(\$2,601,775)</b>	<b>(\$2,807,253)</b>	<b>(\$2,839,190)</b>	<b>(\$2,886,527)</b>
Transfers In - Other	\$455,000	\$13,500	\$12,000	\$12,000
Transfers In - Contributions	\$350,000	\$0	\$15,000	\$0
Transfers In - Subsidy - General Fund	\$1,161,910	\$1,161,910	\$1,161,910	\$1,161,910
Transfers In - Subsidy, Schlrsip & Fleet Rpl - PST	\$1,242,201	\$1,247,201	\$1,247,201	\$1,252,201
Transfers In - CIP - CVB	\$12,000	\$0	\$0	\$0
Transfers In - CIP - Parks Sales Tax	\$2,420,000	\$800,000	\$800,000	\$46,000
<b>Total Transfers In</b>	<b>\$5,641,111</b>	<b>\$3,222,611</b>	<b>\$3,236,111</b>	<b>\$2,472,111</b>
Transfers Out - RFUFE/RGCIF/RRCIF to CIP	\$0	\$0	\$0	\$0
Transfers Out - Other	\$0	\$0	\$0	\$0
<b>Total Transfers and Contributions</b>	<b>\$5,641,111</b>	<b>\$3,222,611</b>	<b>\$3,236,111</b>	<b>\$2,472,111</b>
<b>Change in Net Position</b>	<b>\$3,039,336</b>	<b>\$415,358</b>	<b>\$396,921</b>	<b>(\$414,416)</b>
Net Position - Beginning	\$17,161,837	\$20,201,173	\$20,616,531	\$21,013,452
<b>Net Position - Ending</b>	<b>\$20,201,173</b>	<b>\$20,616,531</b>	<b>\$21,013,452</b>	<b>\$20,599,036</b>

Note: This statement does not include capital additions, capital project expenses, or debt principal payments.



For the ten year period operating revenues have been below operating expenses as the fees charged to participants are not expected to cover all of the costs. The department utilizes cost recovery goals when setting fees for their services. This budget receives a subsidy from both the general fund and parks sales tax to help make up the difference and these are reflected in the Transfers In section of the Revenues, Expenses, and Changes in Fund Net Position Statement. Refer to the Financial Sources and Uses Statement on the next two pages for a more complete look at total financial sources and uses.

Due to budget constraints the subsidy from the general fund has been reduced over the past ten years and replaced by Parks Sales Tax funding.



**Summary of Financial Sources and Uses  
Recreation Services Fund**

	<b>Actual FY 2018</b>	<b>Adj. Budget FY 2019</b>	<b>Estimated FY 2019</b>	<b>Proposed FY 2020</b>
<b>Financial Sources (Unrestricted)</b>				
Interest	(\$23,589)	\$31,116	\$135,461	\$31,116
Less: GASB 31 Interest Adjustment	\$221,750	\$0	\$0	\$0
Grants	\$6,622	\$6,000	\$6,391	\$6,400
Activity Fees	\$3,080,733	\$3,250,000	\$3,091,100	\$3,199,100
Rentals	\$731,601	\$705,050	\$704,000	\$813,000
Sales	\$461,880	\$569,300	\$472,000	\$565,300
Miscellaneous Revenues	\$86,855	\$28,964	\$37,964	\$41,464
<b>Total Financial Sources Before Transfers</b>	<b>\$4,565,852</b>	<b>\$4,590,430</b>	<b>\$4,446,916</b>	<b>\$4,656,380</b>
Transfers In - Other	\$17,000	\$13,500	\$12,000	\$12,000
Transfers In - Subsidy - General Fund	\$1,161,910	\$1,161,910	\$1,161,910	\$1,161,910
Transfers In - Subsidy, SchlrsHp & Fleet Rpl - PST	\$1,242,201	\$1,247,201	\$1,247,201	\$1,252,201
<b>Total Financial Sources (for operations)</b>	<b>\$6,986,963</b>	<b>\$7,013,041</b>	<b>\$6,868,027</b>	<b>\$7,082,491</b>
<b>Financial Uses of Unrestricted Cash</b>				
Personnel Services	\$3,560,188	\$3,803,200	\$3,701,583	\$3,975,348
Less: GASB 16 Vacation Liability Adjustment	(\$14,757)	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	\$14,399	\$0	\$0	\$0
Less: GASB 75 OPEB Adjustment	\$3,523	\$0	\$0	\$0
Supplies & Materials	\$1,044,774	1,298,392	1,285,290	\$1,240,220
Travel & Training	\$10,881	\$11,108	\$9,623	\$11,126
Intragovernmental Charges	\$662,742	\$695,619	\$695,619	\$507,579
Utilities, Services & Other Misc.	\$1,152,024	1,254,020	1,234,347	\$1,322,013
Interest Expense	\$0	\$38,894	\$38,894	\$55,171
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Less Expenses Paid from restricted fees	(\$19,338)	(\$70,500)	(\$69,900)	(\$52,000)
Transfers Out - Other	\$0	\$0	\$0	\$0
Principal Payments	\$0	\$0	\$0	\$430,118
Less: Principal and Interest Payments from restricted fees	\$0	(\$38,894)	(\$38,894)	(\$485,289)
Capital Additions	\$126,088	\$143,590	\$130,438	\$167,000
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
<b>Total Financial Uses (for operations)</b>	<b>\$6,540,524</b>	<b>\$7,135,429</b>	<b>\$6,987,000</b>	<b>\$7,171,286</b>
<b>Financial Sources Over/(Under) Uses</b>	<b>\$446,439</b>	<b>(\$122,388)</b>	<b>(\$118,973)</b>	<b>(\$88,795)</b>
<b>Unassigned Cash Reserve</b>				
Beginning Unassigned Cash Reserve		\$1,541,627	\$1,541,627	\$1,422,654
Financial Sources Over/(Under) Uses		(\$122,388)	(\$118,973)	(\$88,795)
Current Assets	\$10,226,168			
Less: RFUFE Cash (for Recreation Serv CIP)	(\$338,259)			
Less: RGCIF Cash (for Golf Course CIP)	(\$46,154)			
Less: RRCIF Cash (for ARC CIP and Equip)	(\$78,000)			
Less: GASB 31 Pooled Cash Adj (Mark to Market)	(\$169,200)			
Less: Cash and marketable sec restricted for CIP	(\$7,716,995)			
Less: Current Liabilities	(\$1,576,364)			
Add: Construction contracts payable	\$1,240,431			
<b>Ending Unassigned Cash Reserve</b>	<b>\$1,541,627</b>	<b>\$1,419,239</b>	<b>\$1,422,654</b>	<b>\$1,333,859</b>
Budgeted Oper Exp w/o Depreciation	\$6,596,250	\$7,075,848	\$7,075,848	\$7,056,286
Less: Oper Exp offset by restricted fees	(\$42,000)	(\$70,500)	(\$70,500)	(\$52,000)
Add: Budgeted Interest Expense	\$0	\$38,894	\$38,894	\$55,171
Add: Budgeted Bank and Paying Agent Fees	\$0	\$430,118	\$430,118	\$0
Add: Budgeted Operating Transfers to Other Funds	\$0	\$0	\$0	\$0
Add: budgeted Principal Payments	\$0	\$0	\$0	\$430,118
Less: Principal and Interest Pmts from restricted fees	\$0	(\$469,012)	(\$469,012)	(\$485,289)
Add: Budgeted Capital Additions	\$162,700	\$148,500	\$148,500	\$167,000
Add: Budgeted Ent Rev for current Year CIP	\$0	\$0	\$0	\$0
<b>Total Budgeted Financial Uses</b>	<b>\$6,716,950</b>	<b>\$7,153,848</b>	<b>\$7,153,848</b>	<b>\$7,171,286</b>
Less Ent Revenue used for current year CIP	\$0	\$0	\$0	\$0
<b>Total Budgeted Financial Uses for Operations</b>	<b>\$6,716,950</b>	<b>\$7,153,848</b>	<b>\$7,153,848</b>	<b>\$7,171,286</b>
x Cash Reserve %	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	<b>\$1,343,390</b>	<b>\$1,430,770</b>	<b>\$1,430,770</b>	<b>\$1,434,257</b>
Add: Ent Rev Budgeted for current year CIP	\$0	\$0	\$0	\$0
<b>Budgeted Cash Reserve Target</b>	<b>\$1,343,390</b>	<b>\$1,430,770</b>	<b>\$1,430,770</b>	<b>\$1,434,257</b>
<b>Above/(Below) Budgeted Cash Reserve Target</b>	<b>\$198,237</b>	<b>(\$11,531)</b>	<b>(\$8,116)</b>	<b>(\$100,398)</b>



## Summary of Financial Sources and Uses Recreation Services Fund

Projected FY 2021	Projected FY 2022	Projected FY 2023	Projected FY 2024
\$31,116	\$31,116	\$31,116	\$31,116
\$0	\$0	\$0	\$0
\$6,400	\$6,400	\$6,400	\$6,400
\$3,305,880	\$3,305,880	\$3,371,018	\$3,371,018
\$854,210	\$864,210	\$881,253	\$881,253
\$603,470	\$603,470	\$615,073	\$615,073
\$38,464	\$38,464	\$38,464	\$38,464
<b>\$4,839,540</b>	<b>\$4,849,540</b>	<b>\$4,943,324</b>	<b>\$4,943,324</b>
\$12,000	\$12,000	\$12,000	\$12,000
\$1,161,910	\$1,161,910	\$1,161,910	\$1,161,910
\$1,252,201	\$1,231,974	\$1,042,150	\$1,042,150
<b>\$7,265,651</b>	<b>\$7,255,424</b>	<b>\$7,159,384</b>	<b>\$7,159,384</b>

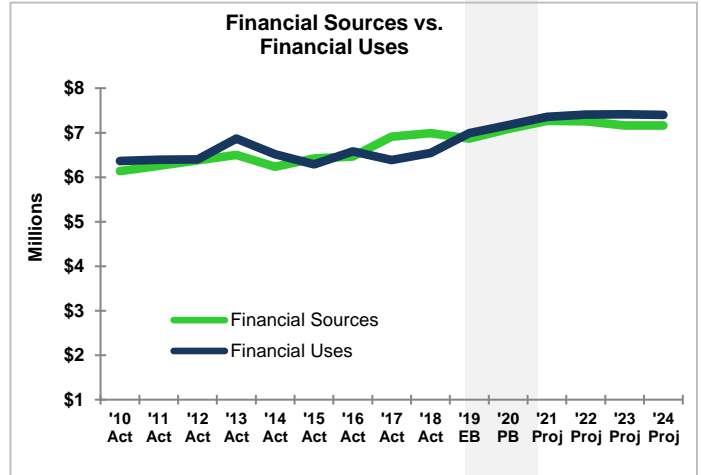
\$4,030,647	\$4,041,040	\$4,051,641	\$4,062,454
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$1,281,692	\$1,271,442	\$1,286,437	\$1,301,689
\$11,224	\$11,322	\$11,421	\$11,520
\$571,795	\$579,594	\$588,717	\$599,129
\$1,358,953	\$1,396,243	\$1,434,915	\$1,475,022
\$34,972	\$26,588	\$20,839	\$13,107
\$0	\$0	\$0	\$0
(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)
\$0	\$0	\$0	\$0
\$415,817	\$335,028	\$224,296	\$301,976
(\$450,789)	(\$361,616)	(\$245,135)	(\$315,083)
\$155,000	\$155,000	\$90,000	\$0
\$0	\$0	\$0	\$0
<b>\$7,359,311</b>	<b>\$7,404,641</b>	<b>\$7,413,131</b>	<b>\$7,399,814</b>
<b>(\$93,660)</b>	<b>(\$149,217)</b>	<b>(\$253,747)</b>	<b>(\$240,430)</b>

\$1,333,859	\$1,240,199	\$1,090,982	\$837,235
(\$93,660)	(\$149,217)	(\$253,747)	(\$240,430)

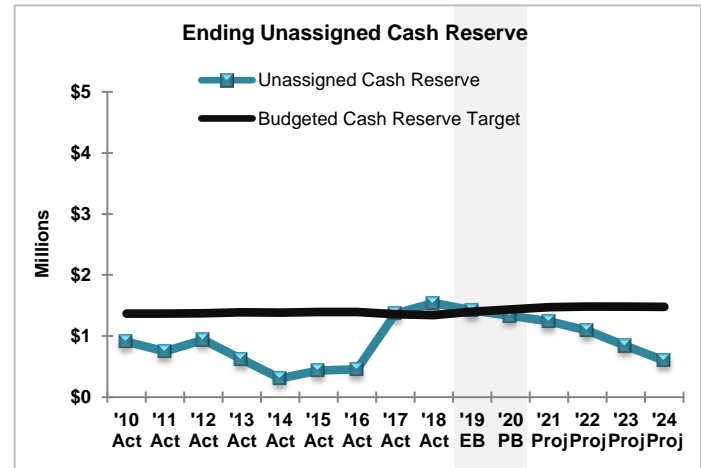
<b>\$1,240,199</b>	<b>\$1,090,982</b>	<b>\$837,235</b>	<b>\$596,805</b>
\$7,254,311	\$7,299,641	\$7,373,131	\$7,449,814
(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)
\$34,972	\$26,588	\$20,839	\$13,107
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$415,817	\$335,028	\$224,296	\$301,976
(\$450,789)	(\$361,616)	(\$245,135)	(\$315,083)
\$155,000	\$155,000	\$90,000	\$0
\$0	\$0	\$0	\$0
<b>\$7,359,311</b>	<b>\$7,404,641</b>	<b>\$7,413,131</b>	<b>\$7,399,814</b>
\$0	\$0	\$0	\$0
<b>\$7,359,311</b>	<b>\$7,404,641</b>	<b>\$7,413,131</b>	<b>\$7,399,814</b>
x 20%	x 20%	x 20%	x 20%
<b>\$1,471,862</b>	<b>\$1,480,928</b>	<b>\$1,482,626</b>	<b>\$1,479,963</b>
\$0	\$0	\$0	\$0
<b>\$1,471,862</b>	<b>\$1,480,928</b>	<b>\$1,482,626</b>	<b>\$1,479,963</b>
<b>(\$231,663)</b>	<b>(\$389,946)</b>	<b>(\$645,391)</b>	<b>(\$883,158)</b>

The Financial Sources and Uses Statement is a management tool which provides a more complete look at the cash reserve for the operation compared to the expenses and other uses of the operation. This allows management to examine the projected ending cash reserves for the operation compared to a budgeted cash reserve target which provides useful information about the financial health of the fund.

This statement takes information from the Revenues, Expenses, and Changes in Fund Net Position Statement and subtracts out non-cash items (depreciation, loss on disposal of fixed assets, and GASB adjustments for interest revenue, pensions, and vacation liabilities). This statement also includes capital item purchases (such as fleet replacements), principal payments, and enterprise revenue that will be used to pay for capital project costs which are reflected on the balance sheet.



For the ten year period total financial sources have been below financial uses for all years except FY 2015, FY 2017, FY 2018 and FY 2020. The department actively manages expenses when revenues are lower due to weather and demand for services. Fees are examined each year and adjusted to help reach recovery goals.



The unassigned cash reserves were below the budgeted cash reserve target until FY 2017. For FY 2017 to FY 2019, reserves are close to the budgeted cash reserve target. There was an improvement in the reserves for FY 2017 and FY 2018 due to fee increases applied to Golf, Adapted Recreation, Aquatics, ARC, Special Event Concessions, Day Camp Programs, Picnic Shelter and Riechmann Pavilion Rentals. The unassigned cash reserve falls below target in FY 2020 due to pay plan changes approved by Council. Adjustments will need to be made in future years to get funds above target. The Park Sales Tax subsidy also increased due to a scheduled increase from the 2015 Park Sales Tax ballot for equipment purchases and scholarship program. This budget will need to continue monitoring and adjusting expenses and revenues to ensure the cash is not depleted from the fund.



# Recreation Services Fund

## Cost Recovery

	Actual FY 2018	Adj Budget FY 2019	Estimated FY 2019	Projected FY 2020
<b>Sports / Concessions / Field House (5520 &amp; 5521)</b>				
Program Revenues	\$566,478	\$629,450	\$527,400	\$734,000
Program and Maint Expenses	\$1,101,717	\$1,444,912	\$1,374,447	\$1,513,935
Sources Over/(Under) Uses	(\$535,239)	(\$815,462)	(\$847,047)	(\$779,935)
Percent of Costs Recovered	51%	44%	38%	48%
Goal	0%	55%	0%	55%
<b>Aquatics / Outdoor (5540)</b>				
Program Revenues	\$288,998	\$235,500	\$254,500	\$259,500
Program Expenses	\$638,419	\$645,737	\$643,947	\$683,250
Sources Over/(Under) Uses	(\$349,421)	(\$410,237)	(\$389,447)	(\$423,750)
Percent of Costs Recovered	45%	36%	40%	38%
Goal	0%	45%	0%	45%
<b>Golf (5550)</b>				
Program Revenues	\$1,134,157	\$1,264,000	\$1,173,500	\$1,243,000
Program Expenses	\$1,239,526	\$1,199,374	\$1,190,494	\$1,223,987
Sources Over/(Under) Uses	(\$105,369)	\$64,626	(\$16,994)	\$19,013
Percent of Costs Recovered	91%	105%	99%	102%
Goal	0%	90%	0%	100%
<b>Senior Adult (5573) (Program discontinued in FY 2020)</b>				
Program Revenues	\$0	\$0	\$0	\$0
Program Expenses	\$0	\$0	\$0	\$0
Sources Over/(Under) Uses	\$0	\$0	\$0	\$0
Percent of Costs Recovered	0%	25%	0%	0%
Goal	0%	25%	0%	0%
<b>Oak Tours (5574) (Program discontinued in FY 2020)</b>				
Program Revenues	\$0	\$0	\$0	\$0
Program Expenses	\$0	\$0	\$0	\$0
Sources Over/(Under) Uses	\$0	\$0	\$0	\$0
Percent of Costs Recovered	0%	85%	0%	0%
Goal	0%	85%	0%	0%
<b>Special Olympics/Adaptive (5571 &amp; 5576)</b>				
Program Revenues	\$40,443	\$42,300	\$40,000	\$40,300
Program Expenses	\$170,813	\$172,120	\$168,744	\$176,323
Sources Over/(Under) Uses	(\$130,370)	(\$129,820)	(\$128,744)	(\$136,023)
Percent of Costs Recovered	24%	25%	24%	23%
Goal	0%	23%	0%	23%
<b>Classes / Special Events (5575)</b>				
Program Revenues	\$232,481	\$223,500	\$221,391	\$249,400
Program Expenses	\$299,404	\$313,713	\$310,234	\$457,369
Sources Over/(Under) Uses	(\$66,923)	(\$90,213)	(\$88,843)	(\$207,969)
Percent of Costs Recovered	78%	71%	71%	55%
Goal	0%	68%	0%	60%
<b>Community Recreation (5530)</b>				
Program Revenues	\$43,797	\$45,000	\$42,000	\$44,000
Program Expenses	\$414,133	\$459,926	\$442,004	\$460,240
Sources Over/(Under) Uses	(\$370,336)	(\$414,926)	(\$400,004)	(\$416,240)
Percent of Costs Recovered	11%	10%	10%	10%
Goal	0%	10%	0%	10%
<b>ARC (56xx)</b>				
Program Revenues	\$1,869,871	\$1,938,500	\$1,918,000	\$1,935,500
Program Expenses	\$1,772,450	\$1,920,987	\$1,897,633	\$1,874,156
Sources Over/(Under) Uses	\$97,421	\$17,513	\$20,367	\$61,344
Percent of Costs Recovered	105%	101%	101%	103%
Goal	0%	100%	0%	100%

# Recreation Services Fund

## Cost Recovery

Projected FY 2021	Projected FY 2022	Projected FY 2023	Projected FY 2024	Forecasted Rate Adjustments:
				<b><u>Sports / Concessions / Field House*</u></b>
\$840,500	\$840,500	\$857,232	\$857,232	•FY 2020 - 1%
\$1,594,099	\$1,591,484	\$1,614,459	\$1,638,027	•FY 2022 - 2%
<b>(\$753,599)</b>	<b>(\$750,984)</b>	<b>(\$757,227)</b>	<b>(\$780,795)</b>	
53%	53%	53%	52%	
0%	0%	0%	0%	
				<b><u>Aquatics / Outdoor*</u></b>
\$261,990	\$261,990	\$267,020	\$267,020	•FY 2020 - 1%
\$693,560	\$704,355	\$715,551	\$727,168	•FY 2022 - 2%
<b>(\$431,570)</b>	<b>(\$442,365)</b>	<b>(\$448,531)</b>	<b>(\$460,148)</b>	
38%	37%	37%	37%	
0%	0%	0%	0%	
				<b><u>Golf**</u></b>
\$1,267,800	\$1,267,800	\$1,293,096	\$1,293,096	•FY 2020 - 1%
\$1,266,552	\$1,276,930	\$1,287,604	\$1,298,584	•FY 2022 - 2%
<b>\$1,248</b>	<b>(\$9,130)</b>	<b>\$5,492</b>	<b>(\$5,488)</b>	
100%	99%	100%	100%	
0%	0%	0%	0%	
				<b><u>Senior Adult</u></b>
\$0	\$0	\$0	\$0	•No forecasted fee adjustments
\$0	\$0	\$0	\$0	
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
0%	0%	0%	0%	
				<b><u>Oak Tours</u></b>
\$0	\$0	\$0	\$0	•No forecasted fee adjustments
\$0	\$0	\$0	\$0	
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
0%	0%	0%	0%	
				<b><u>Special Olympics / Adaptive</u></b>
\$40,300	\$40,300	\$40,300	\$40,300	•No forecasted fee adjustments
\$176,498	\$176,676	\$176,855	\$177,036	
<b>(\$136,198)</b>	<b>(\$136,376)</b>	<b>(\$136,555)</b>	<b>(\$136,736)</b>	
23%	23%	23%	23%	
0%	0%	0%	0%	
				<b><u>Classes / Special Events*</u></b>
\$281,710	\$291,710	\$297,175	\$297,175	•FY 2020 - 1%
\$460,343	\$463,436	\$466,627	\$469,919	•FY 2022 - 2%
<b>(\$178,633)</b>	<b>(\$171,726)</b>	<b>(\$169,452)</b>	<b>(\$172,744)</b>	
61%	63%	64%	63%	
0%	0%	0%	0%	
				<b><u>Community Recreation*</u></b>
\$44,440	\$44,440	\$45,329	\$45,329	•FY 2020 - 1%
\$462,781	\$465,426	\$468,161	\$470,993	•FY 2022 - 2%
<b>(\$418,341)</b>	<b>(\$420,986)</b>	<b>(\$422,832)</b>	<b>(\$425,664)</b>	
10%	10%	10%	10%	
0%	0%	0%	0%	
				<b><u>ARC*</u></b>
\$1,950,920	\$1,950,920	\$1,988,868	\$1,988,868	•FY 2020 - 1%
\$1,883,064	\$1,899,684	\$1,917,215	\$1,935,712	•FY 2022 - 2%
<b>\$67,856</b>	<b>\$51,236</b>	<b>\$71,653</b>	<b>\$53,156</b>	
104%	103%	104%	103%	
0%	0%	0%	0%	

\*Adjustments will be applied to Activity Fees, Rental Fees and Sales.

\*\*Adjustments include Activity Fees, Rental Fees, Sales, and User Fees.

# Recreation Services Fees/Charges/Fines

	Chapter/ Section	Date Last Changed	FY 2019	FY 2020	
			Fee	Fee	Effective Date
<b>Activities/Classes:</b>	17-161(a)				
Any activity (unless specified elsewhere in this section) that has as its main objective to instruct a participant for the purpose of increasing the participant's skill level					
<ul style="list-style-type: none"> <li>- Children (17 and under)</li> <li>- Adults</li> </ul> <p>The fee for each individual class is based upon the recovery of direct costs associated with the program.</p> <ul style="list-style-type: none"> <li>- Day camp (per person, per one week session) includes \$7.50 user fee</li> </ul> <p>*FY17 - changed from 2 week to 1 week camp sessions, no Camp Registration Fee; Fee to Secure Spots</p> <ul style="list-style-type: none"> <li>- Day camp - Escapade week (per person) includes \$7.50 user fee</li> <li>- Day camp - Sunrise/Sunset</li> <li>- "School's Out" camp at the ARC, includes \$4.05 user fee</li> </ul>		09-19-02	\$3-\$100	\$3-\$100	
		09-21-05	\$3-\$175	\$3-\$175	
		10-01-16	\$120.00	\$125.00	
		10-01-16	\$50.00	\$50.00	
		10-01-16	NA	NA	
		10-01-16	NA	NA	
		10-01-12	\$45.00	\$45.00	
<b>Team activities:</b>	17-161(b)				
Kickball leagues, per game		09-15-14	\$27.30	\$27.30	
Volleyball leagues, per game		10-01-16	\$29.00	\$29.00	
Softball leagues, per game		10-01-16	\$34.00	\$34.00	
Basketball leagues, per game		10-01-16	\$34.00	\$34.00	
Flag football leagues, per game		09-23-09	\$30.00	\$30.00	
Tennis leagues					
- Singles, per person		09-19-1993	\$18.00	\$18.00	
- Doubles, per person		09-19-1993	\$12.00	\$12.00	
Tennis tournaments					
- Singles children (15 and under)		10-01-12	\$7.50	\$7.50	
- Singles adult (16 and over)		10-01-12	\$12.00	\$12.00	
- Doubles (all ages)		10-01-12	\$15.00	\$15.00	
Youth sports participation fee (individual fee per scheduled game)					
- Activity fee, per game		10-01-16	\$1.80	\$1.80	
- User fee, per game		06-02-1987	\$0.45	\$0.45	
Adult sports (individual fee per scheduled game)					
- Activity fee, per game		10-01-16	\$1.80	\$1.80	
- User fee, per game		06-02-1987	\$0.60	\$0.60	
Cross Country Individual Registration				\$5-\$100	10-01-19
Cross Country Team Registration				\$100-\$300	10-01-19
No advance forfeit fee will be charged; however, any team forfeiting a game must pay a \$15.00 re-entry fee before being allowed to continue playing in the activity league.		06-02-1987	\$15.00	\$15.00	

# Recreation Services Fees/Charges/Fines

	Chapter/ Section	Date Last Changed	FY 2019	FY 2020	
			Fee	Fee	Effective Date
<b>Golf Courses:</b>	17-161(c)				
For use of the greens at the L.A. Nickell and Lake of the Woods Golf Courses					
<i>*User/capital improvement fees - Per paid greens fee</i>					
User fee					
- Recreation facility use charge per greens fee paid		09-19-94	\$0.75	\$0.75	
Golf course capital improvement fee					
- Improvement fee per greens fee paid		09-15-14	\$1.25	\$1.75	10-01-19
<b>Greens fees for 18-holes - (includes \$.75 user fee &amp; \$1.75 GCIF)</b>					
<b>Adult (18 - 59) and Senior (60 &amp; older):</b>					
Monday - Friday Rate; excludes holidays					
- Adult 18-hole weekday play		10-01-17	\$18.00	\$19.50	10-01-19
- Recreation facility use charge per pass		09-15-14	\$0.75	\$0.75	
- Capital improvement fee per pass		09-15-14	\$1.25	\$1.75	10-01-19
- Senior 18-hole weekday play until 4:00 p.m.		10-01-17	\$15.00	\$15.50	10-01-19
- Recreation facility use charge per pass		09-15-14	\$0.75	\$0.75	
- Capital improvement fee per pass		09-15-14	\$1.25	\$1.75	10-01-19
Saturday, Sunday and holiday rate					
- Weekend and holiday play		10-01-17	\$24.00	\$25.50	10-01-19
- Recreation facility use charge per pass		09-15-14	\$0.75	\$0.75	
- Capital improvement fee per pass		09-15-14	\$1.25	\$1.75	10-01-19
Twilight rate for 18-holes - 4:00 p.m. to close					
- Twilight 18-hole weekday play		10-01-17	\$15.00	\$15.50	10-01-19
- Recreation facility use charge per pass		09-15-14	\$0.75	\$0.75	
- Capital improvement fee per pass		09-15-14	\$1.25	\$1.75	10-01-19
- Twilight 18-hole weekend and holiday play		10-01-17	\$20.00	\$21.50	10-01-19
- Recreation facility use charge per pass		09-15-14	\$0.75	\$0.75	
- Capital improvement fee per pass		09-15-14	\$1.25	\$1.75	10-01-19
Super twilight rate - 6:30 p.m. to close					
- Super twilight weekday play		10-01-17	\$12.00	\$11.50	10-01-19
- Recreation facility use charge per pass		09-15-14	\$0.75	\$0.75	
- Capital improvement fee per pass		09-15-14	\$1.25	\$1.75	10-01-19
- Super twilight weekend and holiday play		10-01-17	\$12.00	\$11.50	10-01-19
- Recreation facility use charge per pass		09-15-14	\$0.75	\$0.75	
- Capital improvement fee per pass		09-15-14	\$1.25	\$1.75	10-01-19
<i>*Twilight was 2pm and Super Twilight 6pm prior to FY2020</i>					
<b>Winter Green Fees:</b>					
Saturday, Sunday and holiday winter rate					
- Recreation facility use charge per pass		10-01-17	\$20.00	\$21.50	10-01-19
- Capital improvement fee per pass		09-15-14	\$0.75	\$0.75	
		09-15-14	\$1.25	\$1.75	10-01-19
Monday - Friday winter rate					
- Recreation facility use charge per pass		10-01-17	\$15.00	\$15.50	10-01-19
- Capital improvement fee per pass		09-15-14	\$0.75	\$0.75	
		09-15-14	\$1.25	\$1.75	10-01-19
<b>Junior (17 &amp; under)</b>					
Monday - Friday rate					
- Recreation facility use charge per pass		10-01-17	\$10.00	\$11.00	10-01-19
- Capital improvement fee per pass		09-15-14	\$0.75	\$0.75	
		09-15-14	\$1.25	\$1.75	10-01-19
Saturday, Sunday and holiday rate					
- Recreation facility use charge per pass		10-01-17	\$13.00	\$14.00	10-01-19
- Capital improvement fee per pass		09-15-14	\$0.75	\$0.75	
- Winter weekday play		09-15-14	\$1.25	\$1.75	10-01-19
- Recreation facility use charge per pass		10-01-17	\$12.00	\$12.00	
- Capital improvement fee per pass		09-15-14	\$0.75	\$0.75	
		09-15-14	\$1.25	\$1.25	

# Recreation Services Fees/Charges/Fines

			FY 2019	FY 2020	
	Chapter/ Section	Date Last Changed	Fee	Fee	Effective Date
<b>Golf Courses (continued):</b>					
<b>Greens fees for 9 holes - (includes \$.75 user fee &amp; \$1.75 GCIF)</b>					
<b>Adult (18-59) and Senior (60 and older):</b>					
Monday - Friday rate; excludes holidays					
<u>Adult 9-hole weekday play:</u>					
- Recreation facility use charge per pass		10-01-17	\$12.00	\$11.50	10-01-19
- Capital improvement fee per pass		09-15-14	\$0.75	\$0.75	
		09-15-14	\$1.25	\$1.75	10-01-19
<u>Senior 9-hole weekday play:</u>					
- Recreation facility use charge per pass		10-01-17	\$10.00	\$9.50	10-01-19
- Capital improvement fee per pass		09-15-14	\$0.75	\$0.75	
		09-15-14	\$1.25	\$1.75	10-01-19
<u>Twilight Rate for 9-holes - 4:00 p.m. to close</u>					
<b>(March 1 - October 31)</b>					
<u>Twilight 9-hole weekday play</u>					
- Recreation facility use charge per pass		10-01-17	\$10.00	\$9.50	10-01-19
- Capital improvement fee per pass		09-15-14	\$0.75	\$0.75	
		09-15-14	\$1.25	\$1.75	10-01-19
<u>Twilight 9-hole weekend and holiday play</u>					
- Recreation facility use charge per pass		10-01-17	\$13.00	\$12.50	10-01-19
- Capital improvement fee per pass		09-15-14	\$0.75	\$0.75	
		09-15-14	\$1.25	\$1.75	10-01-19
<u>Winter Green Fees:</u>					
<b>(November 1 - February 28)</b>					
<u>Monday - Friday rate</u>					
- Winter weekday play		10-01-17	\$12.00	\$11.50	10-01-19
- Recreation facility use charge per pass		09-15-14	\$0.75	\$0.75	
- Capital improvement fee per pass		09-15-14	\$1.25	\$1.75	10-01-19
<b>Season Pass - Valid one year from date of purchase</b>					
<u>Adult Plus 1 (30 - 59) season pass, both courses</u>					
Any day play		10-01-17	\$1,361.00	\$1,356.00	10-01-19
-Recreation facility use charge per pass		10-01-16	\$47.00	\$52.50	10-01-19
-Capital improvement fee per pass		10-01-16	\$78.00	\$87.50	10-01-19
<u>Monday - Friday play</u>					
-Recreation facility use charge per pass		10-01-17	\$1,167.00	N/A	10-01-19
-Capital improvement fee per pass		10-01-16	\$47.00	N/A	10-01-19
		10-01-16	\$78.00	N/A	10-01-19
Adult Plus 1 Any day play additional person		10-01-17	\$287.00	N/A	10-01-19
Adult Plus 1 M-F play additional person		10-01-17	\$247.00	N/A	10-01-19
<u>Adult (30 - 59) season pass, both courses</u>					
Any day play		10-01-17	\$797.00	\$810.00	10-01-19
-Recreation facility use charge per pass		10-01-16	\$29.00	\$26.25	10-01-19
-Capital improvement fee per pass		10-01-16	\$48.00	\$43.75	10-01-19
Monday - Friday play		10-01-17	\$683.00	N/A	10-01-19
-Recreation facility use charge per pass		10-01-16	\$29.00	N/A	10-01-19
-Capital improvement fee per pass		10-01-16	\$48.00	N/A	10-01-19
<u>Young Adult (18 - 29) season pass, for both courses</u>					
Any day play		10-01-17	\$638.00	\$634.00	10-01-19
-Recreation facility use charge per pass		10-01-16	\$23.00	\$26.25	10-01-19
-Capital improvement fee per pass		10-01-16	\$38.00	\$43.75	10-01-19
Monday - Friday play		10-01-17	\$547.00	N/A	10-01-19
-Recreation facility use charge per pass		10-01-16	\$23.00	N/A	10-01-19
-Capital improvement fee per pass		10-01-16	\$38.00	N/A	10-01-19
<u>Junior season pass (17 and under), for both courses</u>					
Any day play		10-01-17	\$275.00	\$400.00	10-01-19
-Recreation facility use charge per pass		10-01-16	\$19.00	\$15.00	10-01-19
-Capital improvement fee per pass		10-01-16	\$29.00	\$25.00	10-01-19
<u>JR Limited play (May 1- August 31)</u>					
-Recreation facility use charge per pass		10-01-17	\$171.25	\$200.00	10-01-19
-Capital improvement fee per pass		10-01-16	\$11.50	\$7.50	10-01-19
		10-01-16	\$17.25	\$12.50	10-01-19

# Recreation Services Fees/Charges/Fines

			FY 2019	FY 2020	
	Chapter/ Section	Date Last Changed	Fee	Fee	Effective Date
<b><u>Golf Courses (continued):</u></b>					
<u>Senior Pass (60 and older), for both courses</u>					
Any day play		10-01-17	\$638.00	\$634.00	10-01-19
-Recreation facility use charge per pass		10-01-16	\$23.00	\$26.25	10-01-19
-Capital improvement fee per pass		10-01-16	\$38.00	\$43.75	10-01-19
Monday-Friday play		10-01-17	\$547.00	N/A	10-01-19
-Recreation facility use charge per pass		10-01-16	\$23.00	N/A	10-01-19
-Capital improvement fee per pass		10-01-16	\$38.00	N/A	10-01-19
<u>Senior Couple Season Pass (both 60 and older)</u>					
Any day play		10-01-17	\$1,019.00	\$1,057.00	10-01-19
-Recreation facility use charge per pass		10-01-16	\$38.00	\$52.50	10-01-19
-Capital improvement fee per pass		10-01-16	\$62.00	\$87.50	10-01-19
Monday-Friday play		10-01-17	\$873.00	N/A	10-01-19
-Recreation facility use charge per pass		10-01-16	\$38.00	N/A	10-01-19
-Capital improvement fee per pass		10-01-16	\$62.00	N/A	10-01-19
<u>Punch Passes (good both courses, no expiration)</u>					
10 Punch Card		10-01-17	\$216.00	N/A	10-01-19
-Recreation facility use charge per pass		10-01-16	\$6.75	N/A	10-01-19
-Capital improvement fee per pass		10-01-16	\$11.25	N/A	10-01-19
10 Punch Card with Cart		10-01-17	\$336.60	N/A	10-01-19
-Recreation facility use charge per pass		10-01-16	\$6.75	N/A	10-01-19
-Capital improvement fee per pass		10-01-16	\$16.65	N/A	10-01-19
<b><u>Golf Cart Fees - Course Owned:</u></b>					
9 Hole Per Person		10-01-16	\$6.70	\$7.70	10-01-19
-Capital improvement fee, per cart		09-15-14	\$0.30	\$0.30	
18 Hole Golf Cart Rental		10-01-16	\$13.40	\$15.40	10-01-19
-Capital improvement fee, per cart		09-15-14	\$0.60	\$0.60	
Individual Season Cart Fee		10-01-16	\$696.80	\$696.80	
-Capital improvement fee, per cart		09-15-14	\$31.20	\$31.20	
*(annual pass holder only)					
Adult Plus 1 Season Cart Fee		10-01-16	\$1,175.60	\$1,175.60	
-Capital improvement fee, per cart		10-01-16	\$62.40	\$62.40	
*(annual pass holder only)					
<b><u>Golf Cart Fees - Private Owned:</u></b>					
Daily Trail Fee for Private Carts		10-01-17	\$13.40	\$15.40	10-01-19
-Capital improvement fee, per cart		10-01-16	\$0.60	\$0.60	
Private cart storage activity fee		10-01-16	\$316.80	\$336.80	10-01-19
-Capital improvement fee, per cart		10-01-16	\$31.20	\$31.20	
Season Trail Fee for Private Cart		10-01-16	\$516.80	\$587.80	10-01-19
-Capital improvement fee, per cart		10-01-16	\$31.20	\$31.20	
Driving Range - buckets of balls			\$3-\$15	\$3-\$15	
<b><u>Outdoor aquatics:</u></b>					
Admission fees to municipal outdoor swimming facilities	17-161(d)				
<b><u>Albert-Oakland Family Aquatic Center:</u></b>					
Children (1 and under)		09-18-03	Free	Free	
Children (2 - 15)		10-01-16	\$2.75	\$3.00	10-01-19
Children (2 - 15) group rate		10-01-16	\$2 each	\$2.25 each	10-01-19
*(groups of 10 or larger)					
Adults (16 and over)		10-01-16	\$4.00	\$4.25	10-01-19
Adults (16 and over) group rate		10-01-16	\$3 each	\$3.25 each	10-01-19
*(groups of 10 or larger)					
After 5:00 p.m.		10-01-16	\$2.00	N/A	
Child pass book		10-01-16	\$41.25	\$45.00	10-01-19
Adult pass book		10-01-16	\$60.00	\$63.75	10-01-19



# Recreation Services Fees/Charges/Fines

			FY 2019	FY 2020	
	Chapter/ Section	Date Last Changed	Fee	Fee	Effective Date
Outdoor aquatics (continued):					
<b><u>Lake of the Woods; Little Mates Cove:</u></b>					
Children (1 and under)		09-18-03	Free	Free	
Children (2 - 15)		10-01-16	\$1.75	\$2.00	10-01-19
Children (2 - 15) group rate *		10-01-16	\$1.35 each	\$1.50 each	10-01-19
Adults (16 and over)		10-01-16	\$3.00	\$3.25	10-01-19
Adults (16 and over) group rate *		10-01-16	\$2.25 each	\$2.45 each	10-01-19
Child pass book		10-01-16	\$26.25	\$30.00	10-01-19
Adult pass book		10-01-16	\$45.00	\$48.75	10-01-19
*(groups of 10 or larger)					
Outdoor pool season pass (valid only for the summer season). Includes admission to Albert-Oakland Family Aquatic Center (AOFAC), Douglass Pool, Lake of the Woods Pool (LOW) and Little Mates Cove. Season pass holders can participate in outdoor water fitness classes offered at AOFAC and LOW at no charge.					
Youth individual		09-21-05	\$70.00	\$70.00	
Adult individual		09-21-05	\$115.00	\$115.00	
Family pass		09-21-05	\$220.00	\$220.00	
Family—Each person after five members		09-21-05	\$0.00	\$0.00	
<b><u>Douglass Family Aquatic Center:</u></b>					
Children (1 and under)		09-18-03	Free	Free	
Adults (16 and over)		10-01-16	\$1.25	\$1.50	10-01-19
Swim lessons (infant, toddler, parent-assisted preschool)		10-01-16	\$41.20	\$45.20	10-01-19
User Fee		10-01-16	\$1.80	\$1.80	
Swim lessons (Levels 1-7)		10-01-16	\$45.30	\$49.30	10-01-19
User Fee		10-01-16	\$2.70	\$2.70	
Private Swim lessons (all ages)		10-01-16	\$94.65	\$94.65	
User Fee		10-01-16	\$1.35	\$1.35	
Semi-private swim lessons		10-01-16	\$122.30	\$122.30	
User Fee		10-01-16	\$2.70	\$2.70	
Small group private swim lessons (maximum 3 participants)		10-01-16	No longer	No longer	
Large group private swim lessons (maximum 4 participants)		10-01-16	No longer	No longer	
Lifeguard certification class		10-01-16	\$130.00	\$130.00	
Pool rental—Rates vary per facility					
2-hour rental rate:		10-01-16	\$92-\$300	\$92-\$300	
\$1.00 per person over 50					
Locker rental		09-19-1994	\$0.25	\$0.25	
Aquatic exercise (Drop-in rate)		09-21-05	\$3-\$4	\$5-\$10	10-01-19
(10-pass rate)		09-21-05	\$27.50-\$40	\$35-\$60	10-01-19
Birthday party packages					
-Varies by package chosen		09-18-03	\$5-\$100	\$5-\$100	

# Recreation Services Fees/Charges/Fines

	Chapter/ Section	Date Last Changed	FY 2019	FY 2020	
			Fee	Fee	Effective Date
<b>OAK Tours/Senior Plus Programs:</b>	17-161(e)				
Any senior adult participating in OAK Tours will be required to pay an annual fee.					
<b>Hillcrest Community Center (HCC) and Oak Tours Fees</b>					
HCC single activity fee		09-23-09	\$20.00	\$25.00	10-01-19
HCC couple activity fee		09-19-11	\$35.00	N/A	
OAK Tours single activity fee		09-23-09	\$20.00	N/A	
OAK Tours couple activity fee		09-23-09	\$35.00	N/A	
HCC/OAK combo single activity fee		09-19-11	\$30.00	N/A	
HCC/OAK combo couple activity fee		09-19-11	\$60.00	N/A	
<b>Rental fees:</b>	17-161(f)				
Amphitheater		09-21-05	\$10-\$200	\$10-\$200	
reservation hourly fee		10-01-16	\$15.00	\$15.00	
Shelter reservations (per rental)		10-01-16	\$28-\$80	\$28-\$80	
Medium shelter		10-01-16	\$40.00	\$45.00	10-01-19
Large shelter		10-01-16	\$50.00	\$55.00	10-01-19
Double Booking Medium Shelter					
Full day rental		10-01-16	\$55.00	\$60.00	10-01-19
Partial day rental		10-01-16	\$40.00	\$45.00	10-01-19
Double Booking Large Shelter					
Full day rental		10-01-16	\$65.00	\$70.00	10-01-19
Partial day rental		10-01-16	\$50.00	\$55.00	10-01-19
Island shelter special use fee		10-01-16	\$40.00	\$45.00	
Special park permit use fee		10-01-16	\$40.00	\$45.00	
Wedding permit use fee		10-01-16	\$40.00	\$45.00	
Indoor shelter reservation - Riechmann Pavilion					
Weekday - ½-day rental		09-16-08	\$300.00	\$300.00	
Weekday - 8:00 a.m. - 4:00 p.m. Business		10-01-12	\$240.00	\$240.00	
Business Rental; Nov 1 - Feb 28					
Weekday (M-Th) - Full-day rental		09-16-08	\$400.00	\$400.00	
Weekend (F/Sa/Su) / holiday - Full day rental					
*Friday was a Weekday Fee prior to FY17		10-01-16	\$595.00	\$595.00	
Friday and Sunday - Full day rental		10-01-16	\$595.00	\$585.00	10-01-19
Friday - Half Day Rental (6/1-8/15)		10-01-16	\$220.00	\$230.00	10-01-19
Saturday/Holiday - Full day rental		10-01-16	\$595.00	\$650.00	10-01-19
Weekend Wedding Special; 10/1-2/28		10-01-16	\$1,430.00	\$1,430.00	
Weekend Wedding Special; 3/1-9/30 *		10-01-16	\$1,550.00	\$1,550.00	
*except during camp 6/1-8/15; full day Friday					
Weekend Wedding Special; 11/1-3/31		10-01-16	\$1,430.00	\$1,470.00	10-01-19
Weekend Wedding Special; 4/1-10/31 *		10-01-16	\$1,550.00	\$1,590.00	10-01-19
*except during camp 6/1-8/15; full day Friday					
Weekend Wedding Special; 3/1-9/30 *		10-01-16	\$1,290.00	\$1,290.00	
*during camp 6/1-8/15; only 4 hours on Friday					
Weekend Wedding Special; 4/1-10/31 *		10-01-16	\$1,290.00	\$1,325.00	10-01-19
*during camp 6/1-8/15; only 4 hours on Friday					



# Recreation Services Fees/Charges/Fines

	Chapter/ Section	Date Last Changed	FY 2019	FY 2020	
			Fee	Fee	Effective Date
<b>Rental Fees (continued):</b>					
Indoor shelter reservation - Philips Pavilion					
Weekday - ½-day rental				\$840.00	10-01-19
Weekday - 8:00 a.m. - 4:00 p.m. Business				\$1,080.00	10-01-19
Friday and Sunday - Full day rental				\$1,460.00	10-01-19
Saturday/Holiday - Full day rental				\$1,620.00	10-01-19
Weekend Wedding Special; 11/1-3/31				\$3,670.00	10-01-19
Weekend Wedding Special; 4/1-10/31 *				\$3,960.00	10-01-19
Outdoor Pavilion - Clary-Shy Park					
Weekday - ½-day rental				\$185.00	10-01-19
Weekday - Full day rental				\$280.00	10-01-19
Friday and Sunday - ½-day rental				\$185.00	10-01-19
Friday and Sunday - Full day rental				\$280.00	10-01-19
Saturday - ½-day rental; 4p-11p only				\$230.00	10-01-19
*Farmers Market use facility Saturdays 6a-2p					
Portable dance floor					
Weekday - ½ day rental		09-21-05	\$50.00	\$50.00	
Weekday - Full day rental		09-21-05	\$75.00	\$75.00	
Weekend/holiday full day rental		09-21-05	\$75.00	\$75.00	
Hillcrest Community Center Reservations *		09-15-14	\$22-\$32	\$22-\$32	
Maplewood Barn Reservations *		09-15-14	\$27-\$50	\$27-\$50	
Moss Building Reservations *		09-15-14	\$27-\$50	\$27-\$50	
Hillcrest Meeting Room *		09-15-14	\$22-\$32	\$22-\$32	
Rock Quarry House Reservations *		09-15-14	\$22-\$32	\$22-\$32	
Waters House *				\$22-\$32	10-01-19
Garden plots (per year)		09-23-09	\$30.00	\$36.00	10-01-19
Festival displays (per day)		09-25-01	\$17.50-\$60	\$17.50-\$60	
Parklet		10-01-13	\$0-\$200	\$0-\$200	
Picnic table (per table)		10-01-13	\$0-\$25	\$0-\$25	
Picnic table delivery (1 to 8 tables)		10-01-13	\$100.00	\$100.00	
Coin-operated pitching and other game machines *(per hour)			\$0.25-\$2	\$0.25-\$2	
<b>Vendor fees:</b>		10-01-12	\$0-\$100	\$0-\$100	
Based on the market value of the event, a reservation fee of \$0.00 - \$100.00 will be charged to reserve vendor space. The reservation fee shall be the minimum amount required to acquire vendor space. The balance of fees owed (over the reservation).					
<b>Non-food vendor fee:</b>		10-01-12	\$0-\$200	\$0-\$200	
Based on market value of event, a reservation fee of \$0.00 - \$200.00 will be charged to reserve vendor space.					
<b>Food vendor fee:</b> for parks and recreation sponsored event		10-01-12	15% of gross sales	15% of gross sales	
<b>Non-food booth (12' × 12') fee:</b>		10-01-12	\$0-\$200	\$0-\$200	

# Recreation Services Fees/Charges/Fines

	Chapter/ Section	Date Last Changed	FY 2019	FY 2020	
			Fee	Fee	Effective Date
<b>Rental Fees (continued):</b>					
<b><u>Armory Sports Center:</u></b>	17-161(g)				
Armory Gymnasium					
Hourly Rate					
Activity fee		09-19-11	\$27.00	\$27.00	
User fee		09-19-11	\$3.00	\$3.00	
Full-day rate					
Activity fee		09-19-11	\$162.00	\$162.00	
User fee		09-19-11	\$18.00	\$18.00	
Conference rooms - Hourly rate (two-hour minimum)		09-19-11	\$20.00	\$20.00	
Classrooms - Hourly rate (two-hour minimum)		09-19-11	\$10.00	\$10.00	
<b><u>Athletic Field Rentals:</u></b>	17-161(h)				
Baseball/Softball					
Without lights, per hour	17-161(h)(1)	09-23-09	\$16.00	\$16.00	
With lights, per hour	17-161(h)(2)	09-23-09	\$22.00	\$22.00	
Per game (marked fields)	17-161(h)(3)	09-23-09	\$68.00	\$68.00	
Daily rate (marked fields)	17-161(h)(4)	09-23-09	\$153.00	\$153.00	
Daily rate (marked, w/temporary fence)	17-161(h)(5)	09-23-09	\$200.00	\$200.00	
Rainbow Baseball/Softball Sunday rate (marked)	17-161(h)(6)	09-19-11	\$130.00	\$130.00	
Lacrosse/Football fields - Per Field					
Fields without lights and irrigated					
Rate, per game, per field	17-161(h)(1)	09-23-09	\$54.00	\$54.00	
Rate, per day, per field	17-161(h)(2)	09-23-09	\$122.00	\$122.00	
Fields with lights and irrigated					
Rate, per game, per field	17-161(h)(1)	09-23-09	\$70.00	\$70.00	
Rate, per day, per field	17-161(h)(2)	09-23-09	\$168.00	\$168.00	
Soccer—Per field					
Fields without lights and irrigated					
Per game	17-161(h)(1)	09-19-11	\$54.00	\$54.00	
Per day	17-161(h)(1)	09-23-09	\$122.00	\$122.00	
Fields with lights and irrigated					
Per game	17-161(h)(2)	09-23-09	\$70.00	\$70.00	
Per day	17-161(h)(2)	09-23-09	\$168.00	\$168.00	
Fields without lights and not irrigated					
Per game	17-161(h)(3)	09-23-09	\$40.00	\$40.00	
Per day	17-161(h)(3)	09-23-09	\$92.00	\$92.00	
Soccer/Football/Lacrosse and Rugby fields - Per Field					
Rate, per practice without lights				\$16.00	10-01-19
Rate, per practice with lights				\$22.00	10-01-19
Soccer 1-6/Football/Lacrosse and Rugby fields - Per Field					
Fields with or without lights and irrigated					
Rate, per game, per field				\$54.00	10-01-19
Rate, per day, per field				\$122.00	10-01-19
Soccer 7-19 - Per Field					
Fields with or without lights and irrigated					
Rate, per game, per field				\$40.00	10-01-19
Rate, per day, per field				\$92.00	10-01-19

# Recreation Services Fees/Charges/Fines

			FY 2019	FY 2020	
	Chapter/ Section	Date Last Changed	Fee	Fee	Effective Date
<b>Athletic Field Rentals (continued):</b>					
Athletic fields-Special field preparation fee (in addition to normal rental rates)					
-Baseball fields	17-161(h)(1)	09-23-09	\$100.00	\$100.00	
-Football/lacrosse/soccer fields	17-161(h)(2)	09-23-09	\$250.00	\$250.00	
Tennis and outdoor basketball courts					
Per court, per hour	17-161(h)(1)	09-23-09	\$14.00	\$14.00	
Per court, per day	17-161(h)(2)	09-23-09	\$54.00	\$54.00	
Per four (4) courts, per day	17-161(h)(3)	09-23-09	\$90.00	\$90.00	
In-line hockey					
Per game	17-161(h)(1)	09-23-09	\$30.00	\$30.00	
Per day	17-161(h)(2)	09-19-11	\$144.00	\$144.00	
<b><u>Gans Creek Dedicated Cross Country Course</u></b>					
<u>Course Fees</u>	New fees in FY 2020				
Dedicated Course Fee/Athlete Pavilion				\$1,300.00	10-01-19
Dedicated Course Fee/Athlete Pavilion and Indoor Pavilion				\$1,500.00	10-01-19
Fee Per Participant in Each Range 0-100				\$2.40	10-01-19
Fee Per Participant in Each Range 101-200				\$2.04	10-01-19
Fee Per Participant in Each Range 201-300				\$1.80	10-01-19
Fee Per Participant in Each Range 301-400				\$1.56	10-01-19
Fee Per Participant in Each Range 401-500				\$1.56	10-01-19
Fee Per Participant in Each Range >500				\$1.00	10-01-19
Porta Pot Traditional Per Unit Fee*				\$60.00	10-01-19
Porta Pot Handicapped Per Unit Fee*				\$70.00	10-01-19
<u>Event Fees</u>					
Non Food Vendor Fee - per day				\$50.00	10-01-19
Gate Fee - Minimum*				\$100.00	10-01-19
Non-Refundable Reservation Deposit**	\$300.00	10-01-19			
*\$100 minimum or \$1 per ticket sold; whichever is greater					
**Applied to the final rental fee if race is held					
<b>Transportation charges:</b>	17-161(i)	10-01-16	\$20.00	\$20.00	
Transportation (bus or vans) provided by parks and recreation department for any activity outside the service area of Boone County.					
<b>Special Events/Special Use Fees:</b>	17-161(k)(1)	09-23-09	\$25-\$250	\$25-\$250	
Fees for general special event/special use Concession fees - The fee per event is based upon the concession privileges granted by the parks and recreation director in accordance with the park special use permit.					
1—3 booths (food and items for resale)	17-161(k)(2)	10-01-16	\$60.00	\$60.00	
4—6 booths (food and items for resale)		10-01-16	\$108.00	\$108.00	
Additional fee for each booth over 6		09-21-05	\$15.00	\$15.00	
<b><u>Park facilities:</u></b>	17-161(k)(3)				
The schedule of fees for use of park facilities (disc golf course, MKT Trail, mountain bike course, radio control areas, roller hockey, skateboard park, etc.) will apply when the facilities are used semi-exclusively or exclusively by the renter and the renter charges participation fees.					
Adult participation fee, per game/event per day					
Activity fee		10-01-16	\$1.80	\$1.80	
User fee		09-19-1994	\$0.60	\$0.60	
Youth participation fee, per game/event per day					
Activity fee		10-01-16	\$1.80	\$1.80	
User fee		09-19-1994	\$0.45	\$0.45	
Reservation fee is due at the time of the reservation		09-20-06	\$75/day	\$75/day	

# Recreation Services Fees/Charges/Fines

	Chapter/ Section	Date Last Changed	FY 2019	FY 2020	
			Fee	Fee	Effective Date
<b>Ticketed special event fees:</b>	17-161(k)(4)				
Those events where the event sponsor requests exclusive use of parkland and event attendance is limited to those purchasing tickets. The park use fee is due at time of reservation. Per ticket revenue, based on actual sales, shall be due no more than ten (10) days after the event.					
Price per reserved parkland *		10-01-12	\$100.00	\$100.00	
*per acre plus per ticket fee					
\$1.00 - \$20.00 ticket sold, per ticket		10-01-12	\$1.00	\$1.00	
\$21.00 - \$50.00 ticket sold, per ticket		10-01-12	\$2.00	\$2.00	
\$51.00 and higher ticket sold, per ticket		09-15-14	\$3.00	\$3.00	
<b>Activity &amp; Recreation Center (ARC):</b>	17-161(l)				
Annual and multiple (20) pass membership fees include certain basic aquatic/land exercise classes as determined by parks and recreation director.					
<b>Admission Fees:</b>					
Youth (1 and under)		09-18-03	Free	Free	
<b>Youth rates (Ages 2—17):</b>					
Youth daily admission		10-01-16	\$3.60	\$3.60	
Rec. Center Improvement Fee (RCIF)		09-15-14	\$0.15	\$0.15	
Youth multiple (20) pass admission		10-01-16	\$55.00	\$55.00	
RCIF		09-15-14	\$1.25	\$1.25	
Youth group rate (groups of 10 or larger)		10-01-16	\$2.65 each	\$2.65 each	
RCIF		09-15-14	\$0.15	\$0.15	
Youth annual pass—Paid monthly		10-01-16	\$19.25/mo	\$19.25/mo	
RCIF		09-15-14	\$0.25/mo	\$0.25/mo	
Youth annual pass		10-01-16	\$198.00	\$198.00	
RCIF		09-15-14	\$5.00	\$5.00	
Youth 30-day pass		10-01-16	\$25.25	\$25.25	
RCIF		09-15-14	\$0.25	\$0.25	
Youth after school (3:00—6:00 p.m.) fee		10-01-16	\$2.60	\$2.60	
RCIF		09-15-14	\$0.15	\$0.15	
<b>Adult rates (ages 18—59):</b>					
Adult daily admission		10-01-16	\$5.85	\$5.85	
RCIF		09-15-14	\$0.15	\$0.15	
Adult multiple (20) pass admission		10-01-16	88.75	88.75	
RCIF		09-15-14	\$1.25	\$1.25	
Adult group rate (groups of 10 or larger)		10-01-16	\$4.30/each	\$4.30/each	
RCIF		09-15-14	\$0.15	\$0.15	
Adult annual pass—Paid monthly		10-01-16	\$34.25	\$34.25	
RCIF		09-15-14	\$0.25/month	\$0.25/month	
Adult annual pass		10-01-16	\$354	\$354	
RCIF		09-15-14	\$5.00	\$5.00	
Adult 30-day pass		10-01-16	\$40.25	\$40.25	
RCIF		09-15-14	\$0.25	\$0.25	
Adult plus one annual pass - monthly		10-01-16	\$44.50	\$44.50	
RCIF		09-15-14	\$0.25	\$0.25	
Adult plus one annual pass		10-01-16	\$462	\$462	
RCIF		09-15-14	\$5.00	\$5.00	
Adult plus one 30-day pass		10-01-16	\$54.25	\$54.25	
RCIF		09-15-14	\$0.25	\$0.25	

# Recreation Services Fees/Charges/Fines

			FY 2019	FY 2020	
	Chapter/ Section	Date Last Changed	Fee	Fee	Effective Date
<b>Activity &amp; Recreation Center (continued):</b>					
<b>Senior rates (Ages 60 and over):</b>					
Rec Center Improvement Fee (RCIF)		09-15-14	\$0.15	\$0.15	
Senior multiple (20) pass admission		10-01-16	\$55.00	\$55.00	
RCIF		09-15-14	\$1.25	\$1.25	
Senior annual pass—Paid monthly		10-01-16	\$22.25	\$22.25	
RCIF		09-15-14	\$0.25	\$0.25	
Senior annual pass		10-01-16	\$220	\$220	
RCIF		09-15-14	\$5.00	\$5.00	
Senior 30-day pass		10-01-16	\$28.25	\$28.25	
RCIF		09-15-14	\$0.25	\$0.25	
Senior couple—Annual		10-01-16	\$287.50	\$287.50	
RCIF		09-15-14	\$5.00	\$5.00	
Senior couple annual paid monthly		10-01-16	\$28.85	\$28.85	
RCIF		09-15-14	\$0.40	\$0.40	
Senior couple 30-day pass		10-01-16	\$34.85	\$34.85	
RCIF		09-15-14	\$0.40	\$0.40	
<b>Family groups:</b>					
(For the purposes of this subsection "family" is defined as a maximum of two adults and up to three children or dependents residing at one residence. "Dependent" has the same meaning as "dependent" under federal income tax law. A person shall not be considered a dependent under this subsection unless the person was claimed as a dependent on Federal Income Tax Form 1040 for the most recent income tax reporting period. Additional related persons, residing at the same address, may be added to the pass if they are under the age of 18, are a full-time student (12 credit hours or more) under the age of 25, or qualify as a dependent. Each additional person over five will be an additional \$27.50 per year or \$2.50 per month. Children under the age of two will be admitted for free and will not be counted toward the number of persons in the family.)					
<b>Family rates:</b>					
Family daily admission (up to 5 persons)		10-01-16	\$14.85	\$14.85	
Family—Each person after five		10-01-16	\$2.00	\$2.00	
RCIF		09-15-14	\$0.40	\$0.40	
Family annual pass—Paid monthly		10-01-16	\$51.50	\$51.50	
Each person after five		10-01-16	\$2.75	\$2.75	
RCIF		09-15-14	\$1.25	\$1.25	
Family annual pass		10-01-16	\$566.50	\$566.50	
Each person after five		10-01-16	\$28.75	\$28.75	
RCIF		09-15-14	\$7.50	\$7.50	
Family 30-day pass		10-01-16	\$57.50	\$57.50	
Family 30-day pass RCIF		09-15-14	\$1.25	\$1.25	

# Recreation Services Fees/Charges/Fines

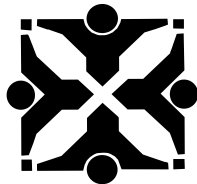
			FY 2019	FY 2020	
	Chapter/ Section	Date Last Changed	Fee	Fee	Effective Date
<b>Activity &amp; Recreation Center (continued):</b>					
<u>Rental rates - Hourly:</u>					
RCIF		09-15-14	\$1.25	\$1.25	
Meeting rooms					
1/3 meeting room		09-15-14	\$23.75	\$23.75	
RCIF		09-15-14	\$1.25	\$1.25	
2/3 meeting room		09-15-14	\$47.50	\$47.50	
RCIF		09-15-14	\$2.50	\$2.50	
Full meeting room		09-15-14	\$71.25	\$71.25	
RCIF		09-15-14	\$3.75	\$3.75	
Gymnasium:					
½ court gym		09-15-14	\$31.50	\$31.50	
RCIF		09-15-14	\$1.50	\$1.50	
Full court gym		09-15-14	\$63.00	\$63.00	
RCIF		09-15-14	\$3.00	\$3.00	
Full gym		09-15-14	\$115.50	\$115.50	
RCIF		09-15-14	\$5.50	\$5.50	
Indoor pool (2-hour minimum):					
1 - 100 people		09-15-14	\$133.00	\$133.00	
RCIF		09-15-14	\$7.00	\$7.00	
101 - 150 people		09-15-14	\$175.50	\$175.50	
RCIF		09-15-14	\$9.50	\$9.50	
151 - 200 people		09-15-14	\$223.00	\$223.00	
RCIF		09-15-14	\$12.00	\$12.00	
201 - 250 people		09-15-14	\$327.50	\$327.50	
RCIF		09-15-14	\$17.50	\$17.50	
Birthday party packages (varies by package chosen)			\$125-\$300	\$125-\$300	
Facility "Lock-In" rates (8 hours, 10 p.m. - 6 a.m.):					
1 - 100 people		09-15-14	\$950.00	\$950.00	
RCIF		09-15-14	\$50.00	\$50.00	
101-500 (plus an additional, per person fee)		09-15-14	\$1,068.75	\$1,068.75	
(Additional, per person fee for each person over 100)		09-19-02	\$5.00	\$5.00	
RCIF		09-15-14	\$56.25	\$56.25	
Babysitting (per visit, two hour maximum):					
Pass holder, per visit		09-23-09	\$2.25	\$2.25	
Pass holder, per 20 visits		09-23-09	\$40.00	\$40.00	
Pass holder, monthly fee for first child		09-19-11	\$20.00	\$20.00	
Pass holder, monthly fee for each additional child		09-19-11	\$10.00	\$10.00	
Non-pass holder per visit		09-23-09	\$3.00	\$3.00	
Non-pass holder per 20 visits		09-23-09	No longer available	No longer available	

# Recreation Services Fees/Charges/Fines

			FY 2019		FY 2020	
	Chapter/ Section	Date Last Changed	Fee	Effective Date	Fee	Effective Date
<b>Activity &amp; Recreation Center (continued):</b>						
Adapted dance admissions		10-01-16	\$5.00		\$5.00	
Adapted recreation night		10-01-16	\$5.00		\$5.00	
Sport participation		09-23-09	\$15.00		\$17.50	10-01-19
Transportation		10-01-16	\$20.00		\$20.00	
<b>Recreation facility use charge:</b>						
	17-161(o)					
The following recreational facility use charges are established for participation in city or private club sponsored activities which schedule the use of facilities owned, maintained or scheduled by the city.						
(17 and under).	17-161(o)(1)	06-02-1987	\$0.45/hour		\$0.45/hour	
(18 and over).		06-02-1987	\$0.60/hour		\$0.60/hour	
Maximum charge for any individual for any one activity		09-19-14	\$7.50		\$7.50	
Recreation facility use charge shall be added to all park and recreation facility rental fees established by this section.	17-161(o)(2)	09-25-00	\$0.10		\$0.10	
<b>Columbia Sports Fieldhouse</b>						
<u>Full Court</u>						
Entire Gym Floor - 4 full courts		10-01-18	\$170.00	10-01-18	\$170.00	
Partial Gym Floor - 2 full courts		10-01-18	\$90.00	10-01-18	\$90.00	
Partial Gym Floor - 1 full court		10-01-18	\$50.00	10-01-18	\$50.00	
*Hourly Rate						
<u>Cross Court</u>						
Entire Gym Floor - 8 cross courts		10-01-18	\$200.00	10-01-18	\$200.00	
Partial Gym Floor - 4 cross courts		10-01-18	\$110.00	10-01-18	\$110.00	
Partial Gym Floor - 1 cross courts		10-01-18	\$30.00	10-01-18	\$30.00	
*Hourly Rate						
<u>Partial Day Rental Rates</u>						
Partial Day Rental Rate - 4 courts		10-01-18	\$1,150.00	10-01-18	\$1,150.00	
Partial Day Rental Rate - 2 courts		10-01-18	\$650.00	10-01-18	\$650.00	
Partial Day Rental Rate - 1 courts		10-01-18	\$360.00	10-01-18	\$360.00	
Partial Day Rental Rate - 1 cross court		10-01-18	\$220.00	10-01-18	\$220.00	
*Up to 8 Hours						
<u>Full Day Rental Rates</u>						
Full Day Rental Rate - 4 courts		10-01-18	\$1,900.00	10-01-18	\$1,900.00	
Full Day Rental Rate - 2 courts		10-01-18	\$1,300.00	10-01-18	\$1,300.00	
Full Day Rental Rate - 1 court		10-01-18	\$720.00	10-01-18	\$720.00	
Full Day Rental Rate - 1 cross court		10-01-18	\$440.00	10-01-18	\$440.00	
*Up to 16 Hours						
<u>Room Rental Fees</u>						
Meeting Room A or B		10-01-18	\$30.00	10-01-18	\$30.00	
Meeting Room A and B		10-01-18	\$60.00	10-01-18	\$60.00	
<u>Event Fees</u>						
Non Food Vendor Fee - per day		10-01-18	\$50.00	10-01-18	\$50.00	
Gate Fee - Minimum*		10-01-18	\$100.00	10-01-18	\$100.00	
Non-Refundable Reservation Deposit**		10-01-18	\$300.00	10-01-18	\$300.00	
*\$100 minimum or \$1 per ticket sold; whichever is greater						
**Applied to the final rental fee if tournament is held						

# Parks Sales Tax Fund

(Special Revenue Fund)

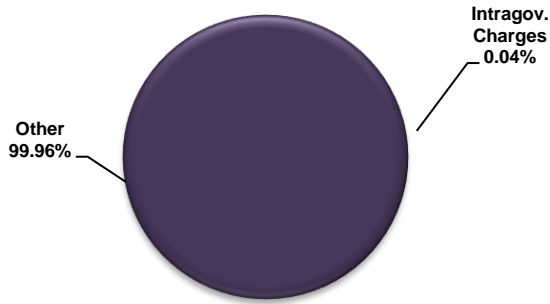


*City of Columbia*  
*Columbia, Missouri*

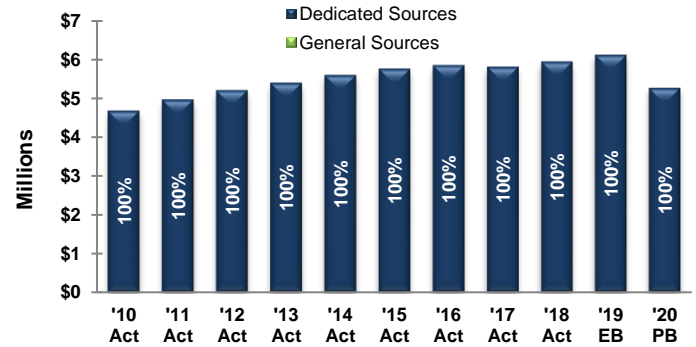


# Parks Sales Tax Fund (Special Revenue Fund)

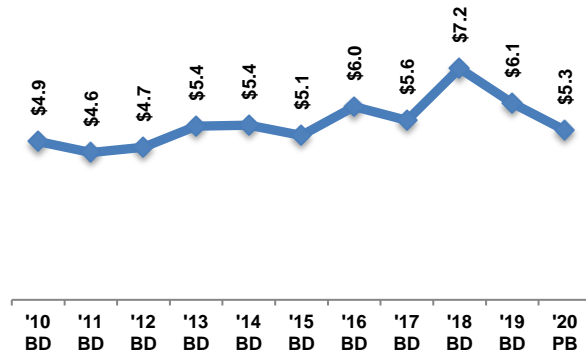
**FY 2020 Total Expenditures By Category**



**Funding Sources**



**Budgeted Expenditure History (in Millions)**



**Permanent Positions**

There are no employees assigned to this department.

## Appropriations (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Supplies & Materials	\$0	\$0	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	\$0	
Intragov. Charges	\$28,771	\$110,550	\$110,550	\$2,000	(\$108,550)	(98.2%)
Utilities, Services & Misc.	\$0	\$0	\$0	\$0	\$0	
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$7,153,885	\$5,997,419	\$5,997,419	\$5,254,744	(\$742,675)	(12.4%)
<b>Total</b>	<b>\$7,182,656</b>	<b>\$6,107,969</b>	<b>\$6,107,969</b>	<b>\$5,256,744</b>	<b>(\$851,225)</b>	<b>(13.9%)</b>

### Summary

Operating Expenses	\$28,771	\$110,550	\$110,550	\$2,000	(\$108,550)	(98.2%)
Non-Operating Expenses	\$7,153,885	\$5,997,419	\$5,997,419	\$5,254,744	(\$742,675)	(12.4%)
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$7,182,656</b>	<b>\$6,107,969</b>	<b>\$6,107,969</b>	<b>\$5,256,744</b>	<b>(\$851,225)</b>	<b>(13.9%)</b>

## Funding Sources (Where the Money Comes From)

Sales Taxes: Parks Sales Tax	\$5,919,668	\$5,695,286	\$5,657,311	\$5,558,308	(\$136,978)	(2.4%)
Interest	\$15,592	\$19,066	\$19,066	\$19,066	\$0	0.0%
Operating Transfer (Capital Project Fd)	\$0	\$73,406	\$4,202	\$0	(\$73,406)	(100.0%)
Use of Prior Year Sources	\$1,247,396	\$320,211	\$427,390	\$0	(\$320,211)	(100.0%)
Less: Current Year Surplus	\$0	\$0	\$0	(\$320,630)	(\$320,630)	
<b>Dedicated Sources</b>	<b>\$7,182,656</b>	<b>\$6,107,969</b>	<b>\$6,107,969</b>	<b>\$5,256,744</b>	<b>(\$851,225)</b>	<b>(13.9%)</b>
<b>General Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Total Funding Sources</b>	<b>\$7,182,656</b>	<b>\$6,107,969</b>	<b>\$6,107,969</b>	<b>\$5,256,744</b>	<b>(\$851,225)</b>	<b>(13.9%)</b>

## Description

In November of 2000, the voters of the City of Columbia passed a Local Parks Sales Tax in the amount of one-quarter of one percent (for five years), and one-eighth of one percent thereafter on retail sales made in the city. The collection of this tax commenced on April 1, 2001. These funds must be used only for parks purposes. Five-year extensions have been approved by voters for the temporary 1/8th cent Parks Sales Tax in November 2005 and November 2010. A six-year extension of this temporary tax was approved in November 2015. This temporary one-eighth cent Parks Sales Tax has been used to fund Parks and Recreation capital improvement projects and is scheduled to expire on March 31, 2022.

The permanent one-eighth cent Parks Sales Tax originally funded the purchase of Stephens Lake Park and has supported the growth of the entire Parks & Recreation Department, including increases to utilities, training, materials & supplies, intergovernmental, staff, and all cost of living increases since 2001. The permanent portion is nearly all being allocated to operations, so future department operating increases will require either a different funding source or services will need to be reduced.

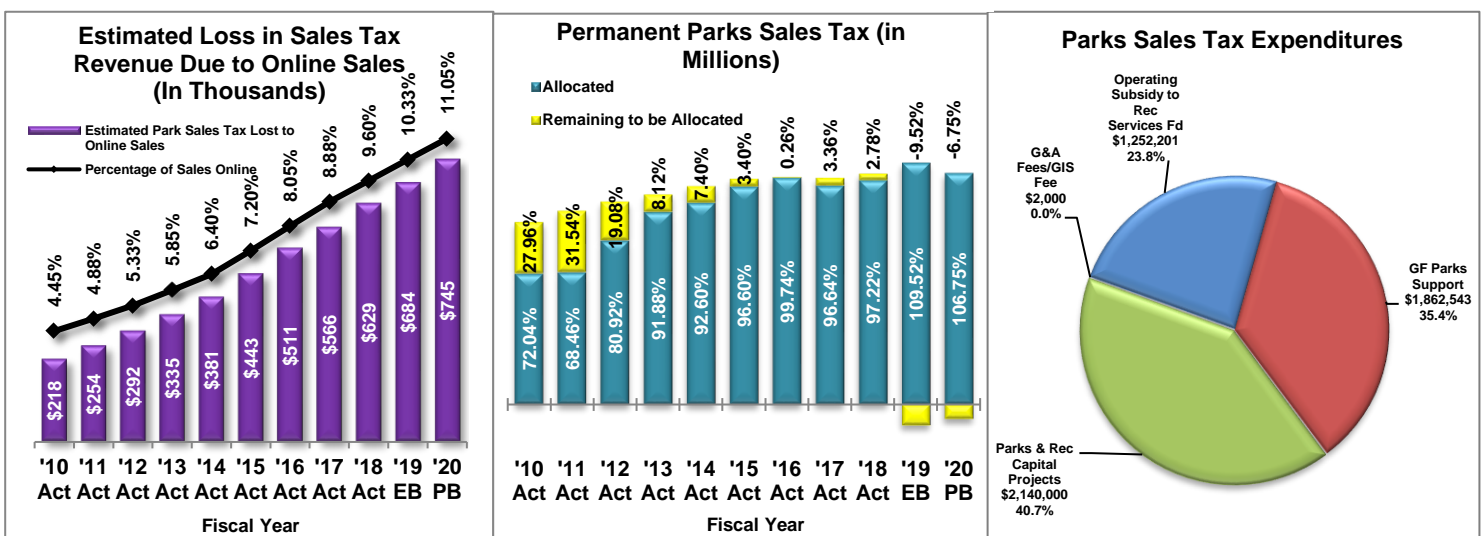
## Department Objectives

- Use Annual Land Acquisition funds allocated from the 2015 Park Sales Tax to acquire green space in line with the City's Strategic Plan goal of maintaining the current rate of acres of natural areas with diverse habitats per 1,000 persons.
- Fulfill the Parks and Recreation Department's commitment to voters by accomplishing the capital improvement projects as outlined in the approved implementation plan for the 2015 Park Sales Tax ballot funded projects.

## Highlights/Significant Changes

- The decline in the rate of growth of sales tax in Columbia, MO due to increasing online sales that do not collect local sales taxes has adversely impacted the Park Sales Tax Fund. It is estimated that the City has lost \$3.8 million over the past ten years in Park Sales Tax funding as a result of online sales. Since the Park Sales Tax is a major funding source of Parks Operations and Recreation Services, the rising percent of internet sales is a concern.
- Large dollar capital improvement projects scheduled for FY 2020 include \$520,000 in Park Sales Tax funding for the Perche Creek Trail (total project budget: \$1,200,000), \$325,000 for the Chapel Hill Connector to the Perche Creek Trail and \$200,000 for phase II improvements to Strawn Park.
- Intragovernmental charges to the Park Sales Tax Fund decreased in FY 2020 by \$108,550 or 98.2% as this fund will no longer be charged G&A fees due to a methodology change.

Due to declining sales tax revenue, the department is using the accumulated fund balance to subsidize its operating budget. This will be addressed in the next Park Sales Tax ballot.



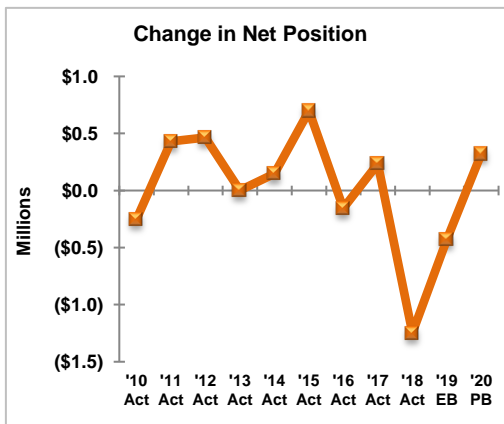
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# Parks Sales Tax Fund

Fund 2200

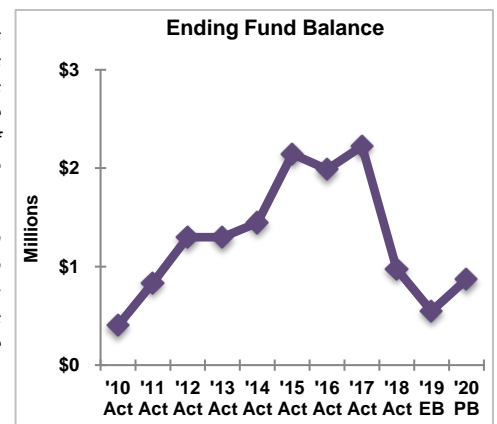
## Revenues, Expenditures, & Changes in Fund Balance Recreation Services Fund

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Revenues:</b>				
Sales Tax	\$5,919,668	\$5,695,286	\$5,657,311	\$5,558,308
Investment Revenue	\$15,592	\$19,066	\$19,066	\$19,066
<b>Total Revenues</b>	<b>\$5,935,260</b>	<b>\$5,714,352</b>	<b>\$5,676,377</b>	<b>\$5,577,374</b>
<b>Expenditures:</b>				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$28,771	\$110,550	\$110,550	\$2,000
Utilities, Services & Misc.	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$28,771</b>	<b>\$110,550</b>	<b>\$110,550</b>	<b>\$2,000</b>
<b>Operating Income (Loss)</b>	<b>\$5,906,489</b>	<b>\$5,603,802</b>	<b>\$5,565,827</b>	<b>\$5,575,374</b>
<b>Other Financing Sources (Uses):</b>				
<b>Transfers In - Closed Project</b>	<b>\$0</b>	<b>\$73,406</b>	<b>\$4,202</b>	<b>\$0</b>
Stephen's Lake Debt Payments	\$0	\$0	\$0	\$0
Transfer to General Fund Parks Operations	(\$1,746,684)	(\$1,885,218)	(\$1,885,218)	(\$1,862,543)
Transfer to Capital Projects - Parks Projects	(\$3,184,166)	(\$2,065,000)	(\$2,065,000)	(\$2,094,000)
Recreation Services Subsidy	(\$1,102,201)	(\$1,102,201)	(\$1,102,201)	(\$1,102,201)
Transfer to Rec Serv for Annual Equipment Replacement	(\$80,000)	(\$80,000)	(\$80,000)	(\$80,000)
Transfer to Rec Serv for Annual Scholarship Program	(\$60,000)	(\$65,000)	(\$65,000)	(\$70,000)
Transfer to Recreation Services - for capital projects	(\$980,834)	(\$800,000)	(\$800,000)	(\$46,000)
<b>Transfers Out</b>	<b>(\$7,153,885)</b>	<b>(\$5,997,419)</b>	<b>(\$5,997,419)</b>	<b>(\$5,254,744)</b>
<b>Total Other Financing Sources/(Uses)</b>	<b>(\$7,153,885)</b>	<b>(\$5,924,013)</b>	<b>(\$5,993,217)</b>	<b>(\$5,254,744)</b>
<b>Net Change in Fund Balance</b>	<b>(\$1,247,396)</b>	<b>(\$320,211)</b>	<b>(\$427,390)</b>	<b>\$320,630</b>
Fund Balance - Beginning	\$2,224,196	\$976,800	\$976,800	\$549,410
<b>Fund Balance - Ending</b>	<b>\$976,800</b>	<b>\$656,589</b>	<b>\$549,410</b>	<b>\$870,040</b>



For the period shown, the years of revenues under expenditures are years when transfers out to other funds are larger than the parks sales tax receipts. This is a common practice where funds are accumulated for a number of years and then transferred out for large expenses such as for capital projects.

For the period shown, fund balance reflects an overall increase until FY 2018 when it saw a large decrease. In November 2015, voters approved an extension of the temporary parks sales tax and funds were accumulated for large projects in future years.



# Parks Sales Tax Fund

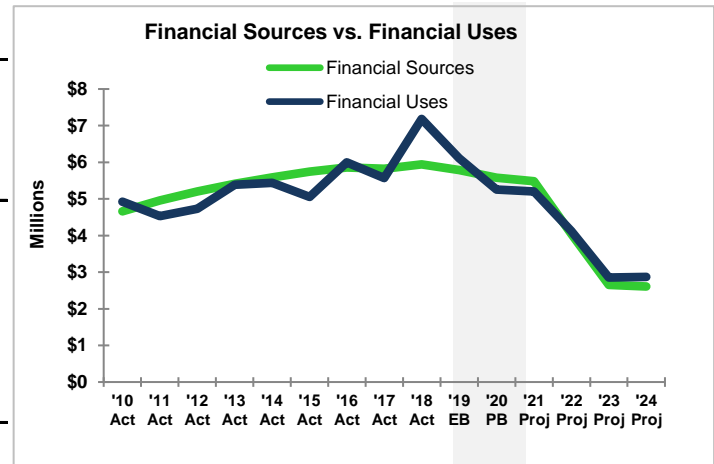
Fund 2200

## Forecasted Sources and Uses (For Information Purposes Only)

	Actual FY 2018	BWAT FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Permanent Tax (For Operations)</b>				
<b>Financial Sources:</b>				
Perm. 1/8¢ Parks Sales Tax (Operations)	\$2,959,834	\$2,847,643	\$2,828,656	\$2,779,154
Investment Revenue	\$22,500	\$19,066	\$19,066	\$19,066
Less: GASB 31 Interest Adjustment	(\$6,908)	\$0	\$0	\$0
Miscellaneous Revenue				
<b>Total Sources</b>	<b>\$2,975,426</b>	<b>\$2,866,709</b>	<b>\$2,847,722</b>	<b>\$2,798,220</b>
<b>Financial Uses:</b>				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$28,771	\$110,550	\$110,550	\$2,000
Utilities, Services & Other Misc.	\$0	\$0	\$0	\$0
Operating Expenses	<b>\$28,771</b>	<b>\$110,550</b>	<b>\$110,550</b>	<b>\$2,000</b>
Transfer to General Fund	\$1,746,684	\$1,885,218	\$1,885,218	\$1,862,543
Transfer to Rec Services	\$1,102,201	\$1,102,201	\$1,102,201	\$1,102,201
<b>Total Uses</b>	<b>\$2,877,656</b>	<b>\$3,097,969</b>	<b>\$3,097,969</b>	<b>\$2,966,744</b>
<b>Sources Over/(Under) Uses</b>	<b>\$97,770</b>	<b>(\$231,260)</b>	<b>(\$250,247)</b>	<b>(\$168,524)</b>
<b>Temporary Tax (For Capital Projects)</b>				
<b>Financial Sources:</b>				
Temp. 1/8¢ Parks Sales Tax	\$2,959,834	\$2,847,643	\$2,828,655	\$2,779,154
Transfers In - Closed Project		\$73,406	\$4,202	\$0
<b>Total Sources</b>	<b>\$2,959,834</b>	<b>\$2,921,049</b>	<b>\$2,832,857</b>	<b>\$2,779,154</b>
<b>Financial Uses:</b>				
Debt Payments	\$0	\$0	\$0	\$0
Capital Projects(Currently in CIP)	\$3,184,166	\$2,065,000	\$2,065,000	\$2,094,000
Transfer to Rec Services - CIP	\$980,834	\$800,000	\$800,000	\$46,000
Annual Equipment Replacement	\$80,000	\$80,000	\$80,000	\$80,000
Annual Scholarship Program	\$60,000	\$65,000	\$65,000	\$70,000
<b>Total Uses</b>	<b>\$4,305,000</b>	<b>\$3,010,000</b>	<b>\$3,010,000</b>	<b>\$2,290,000</b>
<b>Sources Over/(Under) Uses</b>	<b>(\$1,345,166)</b>	<b>(\$88,951)</b>	<b>(\$177,143)</b>	<b>\$489,154</b>
<b>Total Parks Sales Tax Fund:</b>				
<b>Financial Sources:</b>				
Perm. 1/8¢ Parks Sales Tax (Operations)	\$2,959,834	\$2,847,643	\$2,828,656	\$2,779,154
Investment Revenue	\$22,500	\$19,066	\$19,066	\$19,066
Less: GASB 31 Interest Adjustment	(\$6,908)	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0
Temp. 1/8¢ Parks Sales Tax (Capital)	\$2,959,834	\$2,847,643	\$2,828,655	\$2,779,154
Transfers In - Closed project		\$73,406	\$4,202	\$0
<b>Total Sources</b>	<b>\$5,935,260</b>	<b>\$5,787,758</b>	<b>\$5,680,579</b>	<b>\$5,577,374</b>
<b>Financial Uses:</b>				
Operating Expenses	\$28,771	\$110,550	\$110,550	\$2,000
Transfer to General Fund	\$1,746,684	\$1,885,218	\$1,885,218	\$1,862,543
Transfer for Debt Payments	\$0	\$0	\$0	\$0
Transfer to Rec Services	\$1,242,201	\$1,247,201	\$1,247,201	\$1,252,201
Transfer to Rec Services CIP	\$980,834	\$800,000	\$800,000	\$46,000
Capital Projects(Currently in CIP)	\$3,184,166	\$2,065,000	\$2,065,000	\$2,094,000
<b>Total Uses</b>	<b>\$7,182,656</b>	<b>\$6,107,969</b>	<b>\$6,107,969</b>	<b>\$5,256,744</b>
<b>Sources Over/(Under) Uses</b>	<b>(\$1,247,396)</b>	<b>(\$320,211)</b>	<b>(\$427,390)</b>	<b>\$320,630</b>
Beginning Cash Forward	\$137,185	\$373,490	\$373,490	(\$53,900)
Less: GASB 31 Pooled Cash Adj	\$236,305			
<b>Projected Ending Cash Reserves</b>	<b>\$373,490</b>	<b>\$53,279</b>	<b>(\$53,900)</b>	<b>\$266,730</b>

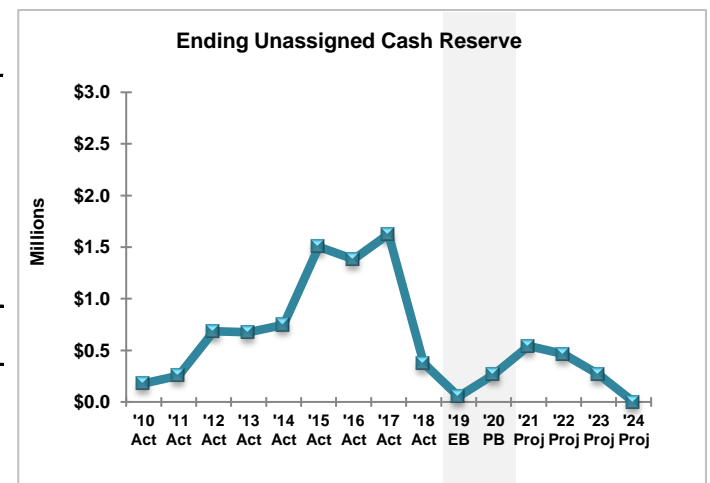
## Forecasted Sources and Uses (For Information Purposes Only)

Projected FY 2021	Projected FY 2022	Projected FY 2023	Projected FY 2024
\$2,730,519	\$2,682,735	\$2,635,787	\$2,589,661
\$19,066	\$19,066	\$19,066	\$19,066
\$0	\$0	\$0	\$0
<b>\$2,749,585</b>	<b>\$2,701,801</b>	<b>\$2,654,853</b>	<b>\$2,608,727</b>
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$2,000	\$2,000	\$2,000	\$2,000
\$0	\$0	\$0	\$0
<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$2,000</b>
\$1,870,073	\$1,838,900	\$1,808,224	\$1,829,045
\$1,102,201	\$1,071,974	\$1,042,881	\$1,042,673
<b>\$2,974,274</b>	<b>\$2,912,874</b>	<b>\$2,853,105</b>	<b>\$2,873,718</b>
<b>(\$224,689)</b>	<b>(\$211,073)</b>	<b>(\$198,252)</b>	<b>(\$264,991)</b>
\$2,730,519	\$1,341,367	\$0	\$0
\$0	\$0	\$0	\$0
<b>\$2,730,519</b>	<b>\$1,341,367</b>	<b>\$0</b>	<b>\$0</b>
\$0	\$0	\$0	\$0
\$2,080,000	\$1,049,611	\$0	\$0
\$0	\$0	\$0	\$0
\$80,000	\$90,000	\$0	\$0
\$70,000	\$70,000	\$0	\$0
<b>\$2,230,000</b>	<b>\$1,209,611</b>	<b>\$0</b>	<b>\$0</b>
<b>\$500,519</b>	<b>\$131,756</b>	<b>\$0</b>	<b>\$0</b>
\$2,730,519	\$2,682,735	\$2,635,787	\$2,589,661
\$19,066	\$19,066	\$19,066	\$19,066
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$2,730,519	\$1,341,367	\$0	\$0
\$0	\$0	\$0	\$0
<b>\$5,480,104</b>	<b>\$4,043,168</b>	<b>\$2,654,853</b>	<b>\$2,608,727</b>
\$2,000	\$2,000	\$2,000	\$2,000
\$1,870,073	\$1,838,900	\$1,808,224	\$1,829,045
\$0	\$0	\$0	\$0
\$1,252,201	\$1,231,974	\$1,042,881	\$1,042,673
\$0	\$0	\$0	\$0
\$2,080,000	\$1,049,611	\$0	\$0
<b>\$5,204,274</b>	<b>\$4,122,485</b>	<b>\$2,853,105</b>	<b>\$2,873,718</b>
<b>\$275,830</b>	<b>(\$79,317)</b>	<b>(\$198,252)</b>	<b>(\$264,991)</b>
\$266,730	\$542,560	\$463,243	\$264,991
<b>\$542,560</b>	<b>\$463,243</b>	<b>\$264,991</b>	<b>\$0</b>



For the period shown, the years where financial uses are above financial sources indicate years when transfers of previously accumulated funds are transferred for capital projects.

The temporary Parks Sales Tax will end on March 31, 2022. FY 2022 includes 6 months of the tax. Parks and Rec plans to take another ballot to voters in fall of 2021.



For the period shown, ending unassigned cash reserve reflects years where funds have been accumulated and years where there has been a significant amount transferred out to fund capital projects (as shown for FY 2018). This is a normal occurrence with this type of fund. Much of the permanent parks sales tax is transferred out each year in the form of subsidies to the general fund park operations and to recreation services. The temporary portion is accumulated over time until it is needed for capital projects. At that time it is transferred to either the capital projects fund or the Recreation Services fund depending on the type of capital project. Since there are no expenditures in this fund other than intragovernmental charges, there is no budgeted cash reserve target established.

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# Public Safety Departments



## Description:

The City has three departments that are grouped together as Public Safety Departments. These include Police, Fire, and Municipal Court. Public Safety Joint Communications ceased to be a city department at the end of FY 2018 after it was fully transitioned over to the county. All of these departments are accounted for in the City's General Fund. While there are some grant revenues to help offset the costs of these operations, most of the funding is classified as discretionary coming from general city funding and can be moved from one department to any other department that is funded with general city funding. The Capital Projects for Public Safety departments are budgeted in the Capital Projects Fund.

## Police (CPD):

The Police Department serves as the primary law enforcement agency for the City. Its mission is to reduce crime and improve public safety by enforcing the law, solving problems, and encouraging citizen responsibility for community safety and quality of life. Dedicated funding sources include grants and a reimbursement from the School District to partially offset the cost of the School Resource Officers.

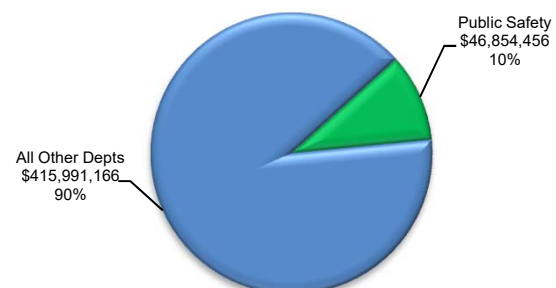
## Fire (CFD):

The Fire Department is charged with protecting lives and property from fire, explosion, hazardous materials and other natural or man-made disasters, or any other situation that threatens the well-being of our citizens. Dedicated funding sources include grants and a reimbursement from the University to partially offset the cost of an assistant fire marshal.

## Municipal Court:

Municipal Court processes violations of City ordinances resulting from citizen complaints, traffic violations, and misdemeanor arrests. Activities include processing traffic violations and recording convictions, collection of fines, scheduling of trials, preparation of dockets, serving subpoenas, and issuing and service of warrants for traffic violations and other charges. There are no dedicated funding sources for this department.

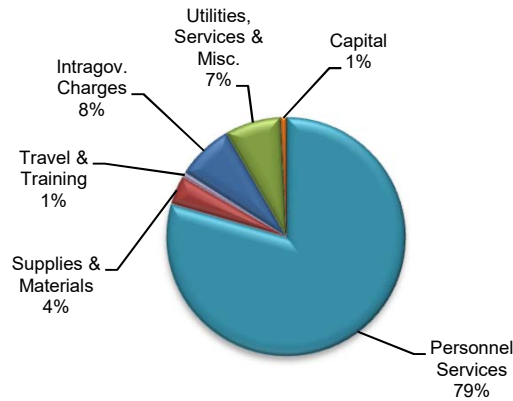
**Total Public Safety Expenses vs.  
All Other Department Expenses**



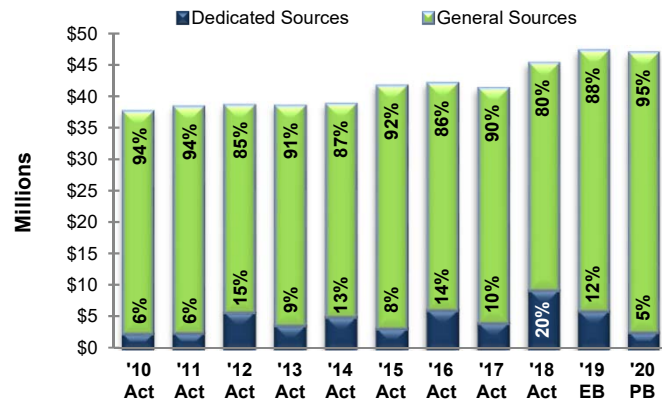


# Public Safety Departments - Summary

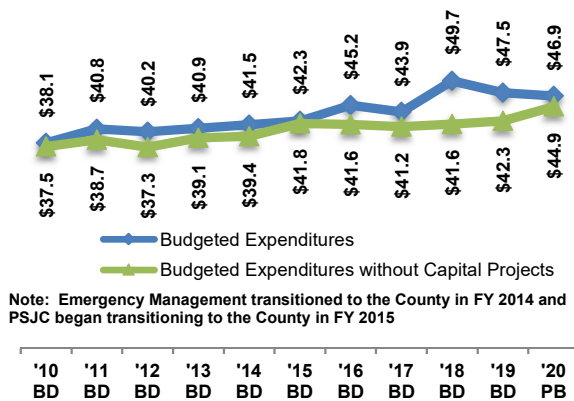
## FY 2020 Total Expenditures By Category



## Funding Sources

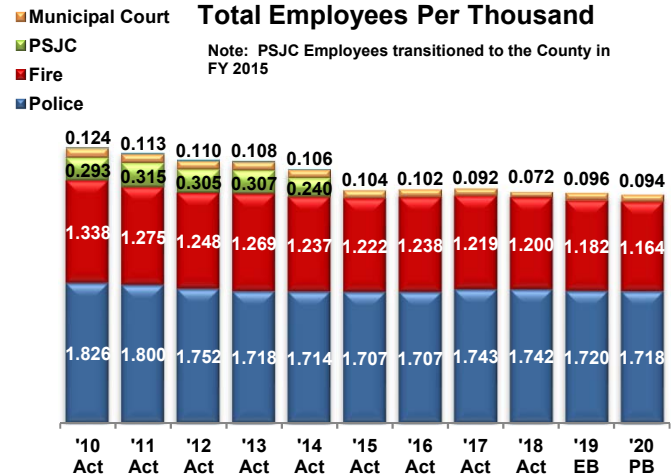


## Budgeted Expenditure History (in Millions)



Note: Emergency Management transitioned to the County in FY 2014 and PSJC began transitioning to the County in FY 2015

## Total Employees Per Thousand



Note: PSJC Employees transitioned to the County in FY 2015

## Appropriations (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$33,730,499	\$34,902,140	\$34,554,611	\$37,228,112	\$2,325,972	6.7%
Supplies & Materials	\$1,791,988	\$1,774,554	\$1,868,449	\$1,823,605	\$49,051	2.8%
Travel & Training	\$265,378	\$318,988	\$315,832	\$317,338	(\$1,650)	(0.5%)
Intragov. Charges	\$3,724,423	\$3,611,056	\$3,611,781	\$3,592,231	(\$18,825)	(0.5%)
Utilities, Services & Misc.	\$5,105,897	\$6,820,246	\$6,734,623	\$3,541,170	(\$3,279,076)	(48.1%)
Capital	\$550,751	\$28,000	\$28,000	\$352,000	\$324,000	1157.1%
Other	\$30,000	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$45,198,936</b>	<b>\$47,454,984</b>	<b>\$47,113,296</b>	<b>\$46,854,456</b>	<b>(\$600,528)</b>	<b>(1.3%)</b>
Operating Expenses	\$40,918,638	\$42,226,984	\$41,885,296	\$44,552,456	\$2,325,472	5.5%
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$550,751	\$28,000	\$28,000	\$352,000	\$324,000	1157.1%
Capital Projects	\$3,729,547	\$5,200,000	\$5,200,000	\$1,950,000	(\$3,250,000)	(62.5%)
<b>Total Expenses</b>	<b>\$45,198,936</b>	<b>\$47,454,984</b>	<b>\$47,113,296</b>	<b>\$46,854,456</b>	<b>(\$600,528)</b>	<b>(1.3%)</b>

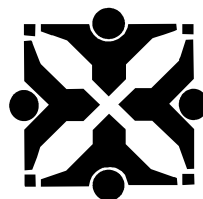
## Funding Sources (Where the Money Comes From)

Other Local Taxes: Gas Tax	\$241,012	\$22,136	\$18,742	\$0	(\$22,136)	(100.0%)
Grants & User Agency Reimb.	\$429,332	\$400,678	\$418,913	\$313,251	(\$87,427)	(21.8%)
Other Local Revenues	\$324,295	\$263,058	\$305,525	\$269,884	\$6,826	2.6%
Operating Transfers	\$8,180,037	\$5,202,983	\$5,200,983	\$1,950,000	(\$3,252,983)	(62.5%)
Miscellaneous Revenue	\$38	\$0	\$0	\$0	\$0	
Use of Fund Bal for Cap. Proj.	(\$4,416,500)	\$0	\$0	\$0	\$0	
Dedicated Sources	<b>\$4,758,214</b>	<b>\$5,888,855</b>	<b>\$5,944,163</b>	<b>\$2,533,135</b>	<b>(\$3,355,720)</b>	<b>(57.0%)</b>
General Sources	\$40,440,722	\$41,566,129	\$41,169,133	\$44,321,321	\$2,755,192	6.6%
<b>Total Funding Sources</b>	<b>\$45,198,936</b>	<b>\$47,454,984</b>	<b>\$47,113,296</b>	<b>\$46,854,456</b>	<b>(\$600,528)</b>	<b>(1.3%)</b>

# Police

## Department

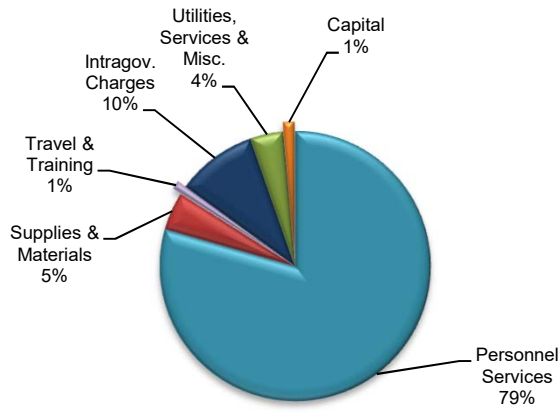
(General Fund)



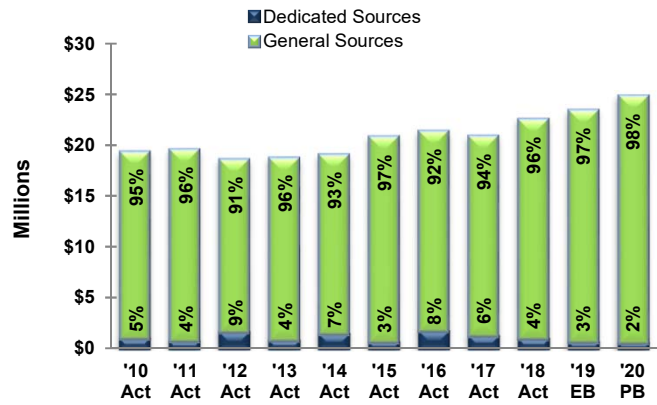
*City of Columbia*  
*Columbia, Missouri*

# Police Department - Summary (General Fund)

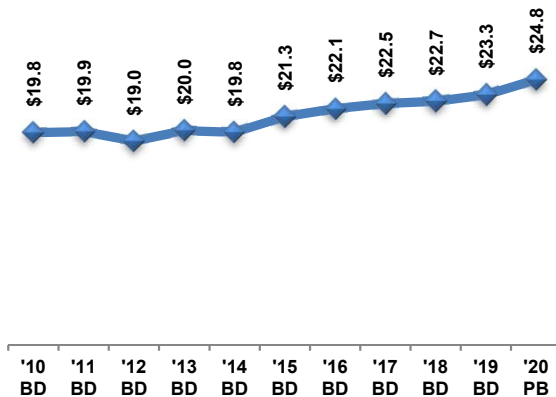
**FY 2020 Total Expenditures By Category**



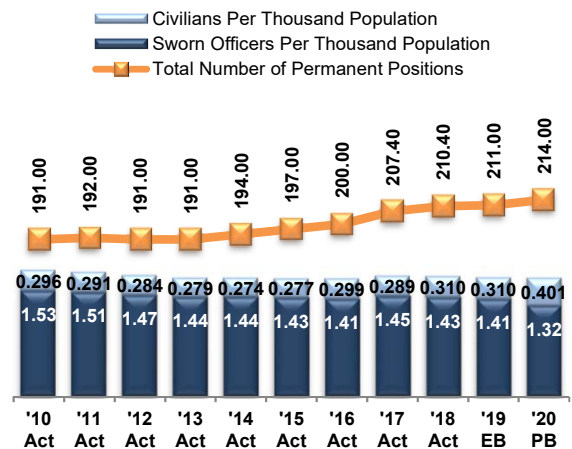
**Funding Sources**



**Budgeted Expenditure History (in Millions)**



**Permanent Positions**



## Appropriations (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$17,502,688	\$18,619,821	\$18,503,254	\$19,672,292	\$1,052,471	5.7%
Supplies & Materials	\$1,122,764	\$1,056,803	\$1,160,157	\$1,125,947	\$69,144	6.5%
Travel & Training	\$217,339	\$257,075	\$257,075	\$255,575	(\$1,500)	(0.6%)
Intragov. Charges	\$2,231,724	\$2,382,044	\$2,382,544	\$2,388,182	\$6,138	0.3%
Utilities, Services & Misc.	\$884,479	\$989,174	\$911,348	\$973,034	(\$16,140)	(1.6%)
Capital	\$485,237	\$28,000	\$28,000	\$352,000	\$324,000	1157.1%
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$22,444,231</b>	<b>\$23,332,917</b>	<b>\$23,242,378</b>	<b>\$24,767,030</b>	<b>\$1,434,113</b>	<b>6.1%</b>
Summary						
Operating Expenses	\$21,958,994	\$23,304,917	\$23,214,378	\$24,415,030	\$1,110,113	4.8%
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$485,237	\$28,000	\$28,000	\$352,000	\$324,000	1157.1%
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$22,444,231</b>	<b>\$23,332,917</b>	<b>\$23,242,378</b>	<b>\$24,767,030</b>	<b>\$1,434,113</b>	<b>6.1%</b>

## Funding Sources (Where the Money Comes From)

Other Local Taxes: Gasoline Tax	\$241,012	\$22,136	\$18,742	\$0	(\$22,136)	(100.0%)
Grants	\$429,296	\$400,678	\$418,913	\$313,251	(\$87,427)	(21.8%)
Transfers *	\$1,000	\$0	\$0	\$0	\$0	
Other Local Rev (incl. School Dist Reimb)	\$245,799	\$185,000	\$229,356	\$208,300	\$23,300	12.6%
<b>Dedicated Sources</b>	<b>\$917,107</b>	<b>\$607,814</b>	<b>\$667,011</b>	<b>\$521,551</b>	<b>(\$86,263)</b>	<b>(14.2%)</b>
General Sources	\$21,527,124	\$22,725,103	\$22,575,367	\$24,245,479	\$1,520,376	6.7%
<b>Total Funding Sources</b>	<b>\$22,444,231</b>	<b>\$23,332,917</b>	<b>\$23,242,378</b>	<b>\$24,767,030</b>	<b>\$1,434,113</b>	<b>6.1%</b>

\* Transfers come from Capital Projects Fund and Contributions

## Department Summary

### Description

The Police Department serves as the primary law enforcement agency for the City. Its mission is to be a model police organization in partnership with our customers, operating in a participative, team based environment to deliver quality community oriented services in a proactive and efficient manner.

### Department Objectives

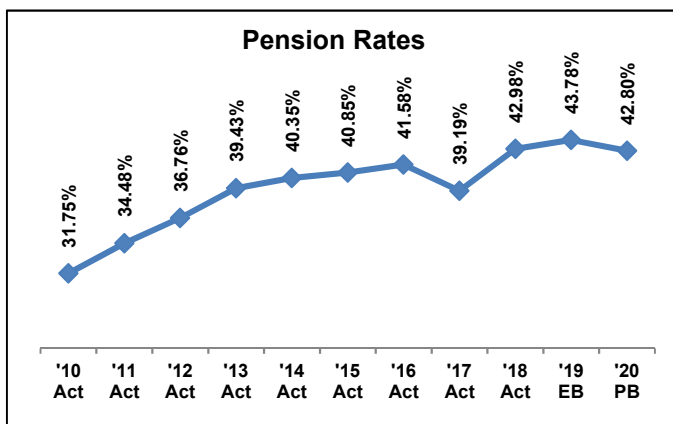
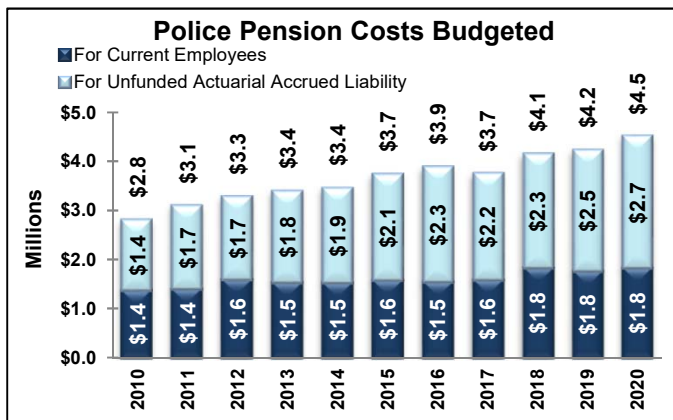
- Build upon our effective law enforcement tradition
- Establish partnerships to achieve a safer community
- Use innovative technology to maximize our performance
- Provide a rewarding work environment and invest in personnel development
- Communicate effectively, both internally and externally
- Apply intelligence-led policing to deploy resources and assess effectiveness
- Promote accountability through geographic based policing
- Effectively and efficiently use our available resources.

### Highlights/Significant Changes

- In mid- FY 2019, an organizational change was implemented in an effort to improve communication, increase efficiency, and a continued progression toward a policing model that empowers officers to solve problems and build relationships. This change eliminated 1.00 FTE Deputy Chief position and added 1.00 FTE Assistant Chief position, bringing the department to 4.00 FTE Assistant Chief positions. The department was then organized into 5 bureaus each with it's own commander. The bureaus are: Administration (Chief of Police); Operations/Patrol (Assistant Chief); Support Services (Assistant Chief); Special Services (Assistant Chief); and Investigative Operations Support (Assistant Chief).
- Within the personnel services category, there are pension costs of \$4.5 million. The graph to the right illustrates the rise in pension costs from FY 2010 to FY 2020. It is also important to note that the amount of the pension costs which go to pay the unfunded actuarial liability has increased and is bigger than the portion to pay for current employees. These rising pension costs have greatly hindered the City's ability to add police officers.
- Budget cuts of \$70,348 were taken to offset pay plan costs of \$1,245,044. Personnel services for CPOA union members includes a move to minimum adjustment for Police Officers who were moved to new pay bands as a result of the classification review completed by our consultants. A minimum starting pay for Sergeants was established at \$0.01 per hour above the current maximum range for Police Officers. There is funding included for an incremental move toward the midpoint for employees that have been in their classification for 3, 4, or 5 years. In order to help address compression issues, a time in class adjustment has been included which is equal to 0.5% for each year employees have been in their classification more than five years. A 0.25% across the board increase has been included for all CPOA employees who are below the maximum rate for their pay band (which has been increased by the across the board increase). Supervisor adjustments have been implemented in order to ensure supervisors make 1% above the highest hourly rate of employees they supervise. Sick Leave Buyback has been reduced from 50% of pay to 25% of pay.

### Highlights/Significant Changes - continued

- Intragovernmental Charges for FY 2020 increased 0.3% due to an increase in Self Insurance charges because of increased claims. The majority of the other intragovernmental fees were reduced in FY 2020.
- Capital for FY 2020 increased \$324,000 or 1157.1% due to replacement vehicles not being funded in FY 2019. Due to budget constraints, the Police did not include funding for fleet replacements. The department was able to replace some fleet replacements by using general fund savings.
- The number of sworn officers per thousand population continues to decrease. Over the past ten years the number of sworn officers per thousand population has decreased 4.09%.
- The new Molly Thomas-Bowden precinct site in the north part of the city (budgeted in the Capital Projects Fund) will begin construction in FY 2019, with completion estimated for fourth quarter of FY 2020. The FY 2020 budget includes funding for (2) 1.00 FTE Community Service Aides beginning third quarter of FY 2020 to have staff hired and trained prior to the opening. Future budgets will need to include funding for operating costs for the new facility.
- (1) 1.00 FTE Custodian was added in FY 2020 by reducing the amount of temporary help. Due to turnover in the temporary positions used for custodian duties, the department will fill the position beginning in FY 2020 to begin assisting with duties in all buildings, including the new Molly Thomas-Bowden precinct site once it is complete.
- Grants decreased in FY 2020 due to the ending of the COPS grant and the reduction of the DWI grant which included funds in FY 2019 for a vehicle.



## Authorized Personnel by Division

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
Administration	13.40	12.00	12.00	9.00	(3.00)
Operations	22.00	24.00	24.00	21.00	(3.00)
Support Services	147.00	145.00	145.00	133.00	(12.00)
Special Services	0.00	0.00	0.00	10.00	10.00
Investigative Operations Support	28.00	30.00	30.00	41.00	11.00
<b>Total Personnel</b>	<b>210.40</b>	<b>211.00</b>	<b>211.00</b>	<b>214.00</b>	<b>3.00</b>
Permanent Full-Time	210.40	211.00	211.00	214.00	3.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>210.40</b>	<b>211.00</b>	<b>211.00</b>	<b>214.00</b>	<b>3.00</b>
Sworn Officer Positions	173.00	173.00	173.00	164.00	(9.00)
Civilian Positions	37.40	38.00	38.00	50.00	12.00
<b>Total Positions</b>	<b>210.40</b>	<b>211.00</b>	<b>211.00</b>	<b>214.00</b>	<b>3.00</b>

## Budget Detail by Division

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
<b>Administration:</b>						
Personnel Services	\$1,233,318	\$1,214,162	\$1,250,161	\$924,877	(\$289,285)	(23.8%)
Supplies and Materials	\$13,101	\$23,625	\$21,272	\$11,952	(\$11,673)	(49.4%)
Travel and Training	\$15,678	\$20,000	\$20,000	\$15,000	(\$5,000)	(25.0%)
Intragovernmental Charges	\$2,231,424	\$2,382,044	\$2,382,044	\$2,388,182	\$6,138	0.3%
Utilities, Services, & Misc.	\$39,429	\$51,577	\$46,658	\$51,250	(\$327)	(0.6%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$3,532,950</b>	<b>\$3,691,408</b>	<b>\$3,720,135</b>	<b>\$3,391,261</b>	<b>(\$300,147)</b>	<b>(8.1%)</b>
<b>Operations:</b>						
Personnel Services	\$12,073,498	\$12,513,228	\$12,594,493	\$11,822,226	(\$691,002)	(5.5%)
Supplies and Materials	\$776,054	\$712,438	\$816,448	\$141,259	(\$571,179)	(80.2%)
Travel and Training	\$41,047	\$96,500	\$96,500	\$84,461	(\$12,039)	(12.5%)
Intragovernmental Charges	\$300	\$0	\$500	\$0	\$0	
Utilities, Services, & Misc.	\$372,324	\$383,512	\$343,858	\$134,100	(\$249,412)	(65.0%)
Capital	\$449,661	\$28,000	\$28,000	\$0	(\$28,000)	(100.0%)
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$13,712,884</b>	<b>\$13,733,678</b>	<b>\$13,879,799</b>	<b>\$12,182,046</b>	<b>(\$1,551,632)</b>	<b>(11.3%)</b>
<b>Support Services:</b>						
Personnel Services	\$1,434,379	\$1,655,881	\$1,478,289	\$1,362,377	(\$293,504)	(17.7%)
Supplies and Materials	\$209,027	\$167,539	\$172,232	\$814,866	\$647,327	386.4%
Travel and Training	\$88,685	\$75,000	\$75,000	\$7,500	(\$67,500)	(90.0%)
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$401,935	\$434,500	\$413,968	\$652,834	\$218,334	50.2%
Capital	\$0	\$0	\$0	\$352,000	\$352,000	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$2,134,026</b>	<b>\$2,332,920</b>	<b>\$2,139,489</b>	<b>\$3,189,577</b>	<b>\$856,657</b>	<b>36.7%</b>
<b>Special Services:</b>						
Personnel Services	\$0	\$0	\$0	\$1,136,574	\$1,136,574	
Supplies and Materials	\$0	\$0	\$0	\$84,725	\$84,725	
Travel and Training	\$0	\$0	\$0	\$91,847	\$91,847	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$0	\$0	\$0	\$35,200	\$35,200	
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,348,346</b>	<b>\$1,348,346</b>	
<b>Investigative Operations Support:</b>						
Personnel Services	\$2,761,493	\$3,236,550	\$3,180,311	\$4,426,238	\$1,189,688	36.8%
Supplies and Materials	\$124,582	\$153,201	\$150,205	\$73,145	(\$80,056)	(52.3%)
Travel and Training	\$71,929	\$65,575	\$65,575	\$56,767	(\$8,808)	(13.4%)
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$70,791	\$119,585	\$106,864	\$99,650	(\$19,935)	(16.7%)
Capital	\$35,576	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$3,064,371</b>	<b>\$3,574,911</b>	<b>\$3,502,955</b>	<b>\$4,655,800</b>	<b>\$1,080,889</b>	<b>30.2%</b>
<b>Department Totals</b>						
Personnel Services	\$17,502,688	\$18,619,821	\$18,503,254	\$19,672,292	\$1,052,471	5.7%
Supplies and Materials	\$1,122,764	\$1,056,803	\$1,160,157	\$1,125,947	\$69,144	6.5%
Travel and Training	\$217,339	\$257,075	\$257,075	\$255,575	(\$1,500)	(0.6%)
Intragovernmental Charges	\$2,231,724	\$2,382,044	\$2,382,544	\$2,388,182	\$6,138	0.3%
Utilities, Services, & Misc.	\$884,479	\$989,174	\$911,348	\$973,034	(\$16,140)	(1.6%)
Capital	\$485,237	\$28,000	\$28,000	\$352,000	\$324,000	1157.1%
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$22,444,231</b>	<b>\$23,332,917</b>	<b>\$23,242,378</b>	<b>\$24,767,030</b>	<b>\$1,434,113</b>	<b>6.1%</b>

Note: Due to a reorganization of the department into five bureaus, personnel and operating costs have been reallocated and a new bureau, Special Services, was set up.

# Police Department

## Authorized Positions by Division - continued

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
<b>Administration:</b>					
4801 - Community Relations Spec + ^	1.40	0.00	0.00	0.00	
3007 - Police Chief	1.00	1.00	1.00	1.00	
3006 - Deputy Police Chief ***	1.00	1.00	1.00	0.00	(1.00)
3003 - Police Lieutenant - CPLA **	1.00	1.00	1.00	0.00	(1.00)
3002 - Police Sergeant - CPOA	2.00	2.00	2.00	2.00	
3000/3001 - Police OIT/Police Offcr. - CPOA **	2.00	2.00	2.00	1.00	(1.00)
1400 - Administrative Technician	2.00	2.00	2.00	2.00	
1020- Admin Services Manager.	1.00	1.00	1.00	1.00	
1015 - Records Custodian	1.00	1.00	1.00	1.00	
1006 - Senior Admin Support Asst.	1.00	1.00	1.00	1.00	
<b>Total Personnel</b>	<b>13.40</b>	<b>12.00</b>	<b>12.00</b>	<b>9.00</b>	<b>(3.00)</b>
Permanent Full-Time	13.40	12.00	12.00	9.00	(3.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>13.40</b>	<b>12.00</b>	<b>12.00</b>	<b>9.00</b>	<b>(3.00)</b>
<b>Operations:</b>					
3011 - Community Service Aide-CPOA ^^	8.00	8.00	8.00	10.00	2.00
3010 - Police Lieutenant - Uncl **	0.00	3.00	3.00	2.00	(1.00)
3004 - Asst. Police Chief *	2.00	2.00	2.00	1.00	(1.00)
3003 - Police Lieutenant - CPLA	5.00	2.00	2.00	1.00	(1.00)
3002 - Police Sergeant - CPOA **	17.00	16.00	16.00	15.00	(1.00)
3000/3001 - Police OIT/Police Offcr. - CPOA **	115.00	114.00	114.00	104.00	(10.00)
<b>Total Personnel</b>	<b>147.00</b>	<b>145.00</b>	<b>145.00</b>	<b>133.00</b>	<b>(12.00)</b>
Permanent Full-Time	147.00	145.00	145.00	133.00	(12.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>147.00</b>	<b>145.00</b>	<b>145.00</b>	<b>133.00</b>	<b>(12.00)</b>
<b>Support Services:</b>					
6102 - Stores Clerk	1.00	1.00	1.00	1.00	
3016 - Property & Evidence Unit Supv	1.00	1.00	1.00	1.00	
3013 - Property & Evidence Tech	3.00	3.00	3.00	3.00	
3010 - Police Lieutenant Uncl - CPLA **	0.00	0.00	0.00	1.00	1.00
3008 - Police Trainer + **	2.00	2.00	2.00	0.00	(2.00)
3004 - Asst. Police Chief **	1.00	1.00	1.00	1.00	
3002 - Police Sergeant - CPOA **	2.00	2.00	2.00	0.00	(2.00)
3000/3001 - Police OIT/Police Offcr. - CPOA	1.00	1.00	1.00	0.00	(1.00)
2114 - Equipment Technician	1.00	1.00	1.00	1.00	
2112 - Equipment Supervisor	1.00	1.00	1.00	1.00	
2001 - Custodian ^^	1.00	1.00	1.00	2.00	1.00
1010 - Information Specialist	7.00	9.00	9.00	9.00	
1009 - Information Center Supervisor	1.00	1.00	1.00	1.00	
<b>Total Personnel</b>	<b>22.00</b>	<b>24.00</b>	<b>24.00</b>	<b>21.00</b>	<b>(3.00)</b>
Permanent Full-Time	22.00	24.00	24.00	21.00	(3.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>22.00</b>	<b>24.00</b>	<b>24.00</b>	<b>21.00</b>	<b>(3.00)</b>

^In FY 2019, (1.40) FTE Community Relations Specialist were moved to the Community Relations Department in order to centralize the function city-wide. (3) Police Lieutenants moved from CPLA represented to unclassified. (2) 1.00 FTE Information Specialist positions were added to the 24 hour information center and were funded by converting temporary positions to permanent positions. (2) 1.00 FTE positions were reallocated from Operations to Operations Support.

\*In FY 2020, (1) Asst. Police Chief was reassigned to an Deputy Police Chief

\*\*In FY 2020, reallocations were made to include a new bureau in an effort to restructure operations.

^^In FY 2020, a 1.00 FTE custodian and two Community Service Aides were added to staff the new Police Precinct/Municipal Service Center which will be completed at the end of FY 2020.



# Police Department

## Authorized Positions by Division - continued

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
<b>Special Services:</b>					
3008 - Police Trainer **	0.00	0.00	0.00	2.00	2.00
3004 - Asst. Police Chief **	0.00	0.00	0.00	1.00	1.00
3003 - Police Lieutenant - CPLA **	0.00	0.00	0.00	1.00	1.00
3002 - Police Sergeant - CPOA **	0.00	0.00	0.00	2.00	2.00
3000/3001 - Police OIT/Police Offcr. - CPOA ^ **	0.00	0.00	0.00	4.00	4.00
<b>Total Personnel</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10.00</b>	<b>10.00</b>
Permanent Full-Time	0.00	0.00	0.00	10.00	10.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10.00</b>	<b>10.00</b>
<b>Investigative Operations Support:</b>					
3017 - Crime Scene Investigator	2.00	2.00	2.00	2.00	
3015 - Crime Analyst	1.00	1.00	1.00	1.00	
3012 - Investigative Technician ^^	1.00	1.00	0.00	0.00	
3010 - Police Lieutenant Uncl - CPLA **	1.00	1.00	1.00	2.00	1.00
3004 - Asst. Police Chief *	0.00	0.00	0.00	1.00	1.00
3002 - Police Sergeant - CPOA ^ **	3.00	4.00	4.00	5.00	1.00
3000/3001 - Police OIT/Police Offcr. - CPOA ^ **	19.00	20.00	20.00	28.00	8.00
2995 - Digital Forensic Investigator ^^	0.00	0.00	1.00	1.00	
1006 - Senior Admin. Support Asst	1.00	1.00	1.00	1.00	
<b>Total Personnel</b>	<b>28.00</b>	<b>30.00</b>	<b>30.00</b>	<b>41.00</b>	<b>11.00</b>
Permanent Full-Time	28.00	30.00	30.00	41.00	11.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>28.00</b>	<b>30.00</b>	<b>30.00</b>	<b>41.00</b>	<b>11.00</b>
<b>Department Totals</b>					
Permanent Full-Time	210.40	211.00	211.00	214.00	3.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>210.40</b>	<b>211.00</b>	<b>211.00</b>	<b>214.00</b>	<b>3.00</b>

^In FY 2019, (1.40) FTE Community Relations Specialist were moved to the Community Relations Department in order to centralize the function city-wide. (3) Police Lieutenants moved from CPLA represented to unclassified. (2) 1.00 FTE Information Specialist positions were added to the 24 hour information center and were funded by converting temporary positions to permanent positions. (2) 1.00 FTE positions were reallocated from Operations to Operations Support.

^^Mid-year in FY 2019, (1) Investigative Technician reallocated to (1) Digital Forensic Investigator

\*In FY 2020, (1) Asst. Police Chief was reassigned to an Deputy Police Chief

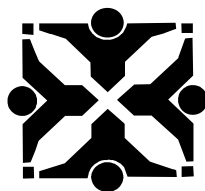
\*\*In FY 2020, reallocations were made to include a new bureau in an effort to restructure operations.



## Police Fees/Charges/Fines

				FY 2019	FY 2020
	Chapter/ Section	Ordinance	Date Last Changed	Fee	Fee
<b>False alarms</b> For the fourth and subsequent false alarms by any alarm system within a thirty (30) day period	13-258	14746	02-05-1996	\$100 for each such false alarm	\$100 for each such false alarm
For the thirteenth and subsequent false alarms by any alarm system within a twelve (12) month period	13-258	14746	02-05-1996	\$100 for each such false alarm	\$100 for each such false alarm

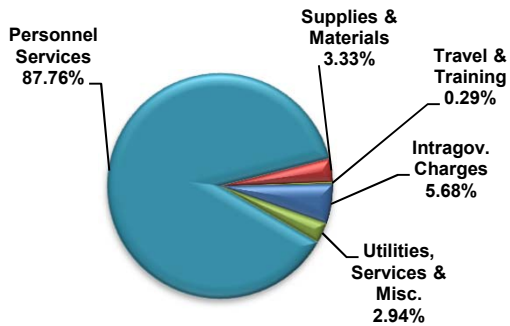
# Fire Department (General Fund)



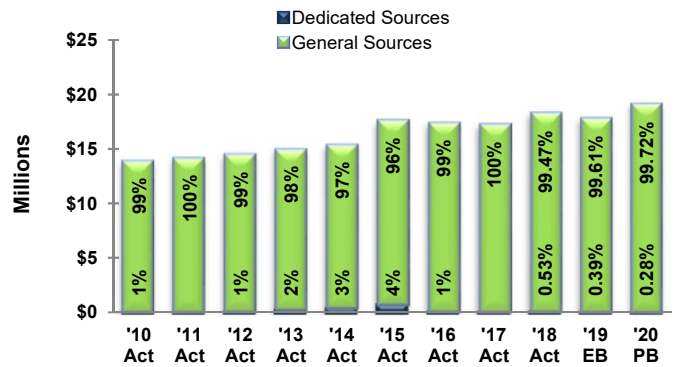
*City of Columbia*  
*Columbia, Missouri*

# Fire Department - Summary (General Fund)

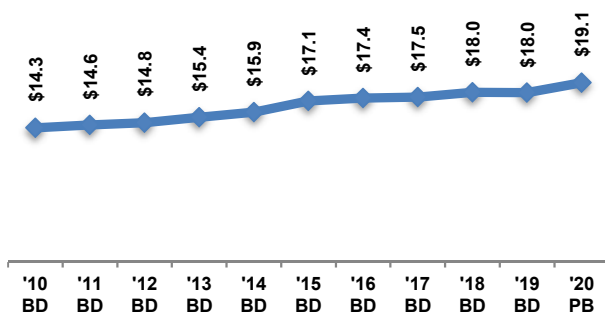
**FY 2020 Total Expenditures By Category**



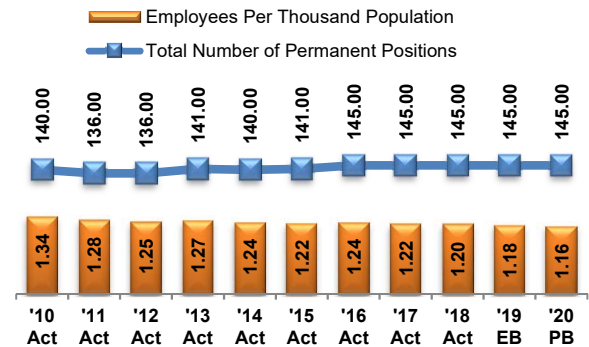
**Funding Sources**



**Budgeted Expenditure History (in Millions)**



**Permanent Positions**



## Appropriations (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19EB	% Change 20/19B
Personnel Services	\$15,628,592	\$15,597,286	\$15,366,324	\$16,724,325	\$1,127,039	7.2%
Supplies & Materials	\$641,203	\$659,544	\$655,936	\$633,775	(\$25,769)	(3.9%)
Travel & Training	\$42,989	\$54,763	\$51,757	\$54,763	\$0	0.0%
Intragov. Charges	\$1,365,093	\$1,105,325	\$1,105,550	\$1,082,586	(\$22,739)	(2.1%)
Utilities, Services & Misc.	\$483,786	\$573,299	\$563,756	\$560,680	(\$12,619)	(2.2%)
Capital	\$65,514	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$18,227,177</b>	<b>\$17,990,217</b>	<b>\$17,743,323</b>	<b>\$19,056,129</b>	<b>\$1,065,912</b>	<b>5.9%</b>
Summary						
Operating Expenses	\$18,161,663	\$17,990,217	\$17,743,323	\$19,056,129	\$1,065,912	5.9%
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$65,514	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$18,227,177</b>	<b>\$17,990,217</b>	<b>\$17,743,323</b>	<b>\$19,056,129</b>	<b>\$1,065,912</b>	<b>5.9%</b>

## Funding Sources (Where the Money Comes From)

Transfers	\$32,990	\$2,983	\$983	\$0	(\$2,983)	(100.0%)
Grants	\$36	\$0	\$0	\$0	\$0	
Other Local Rev (incl. Univ. Reimb)	\$64,352	\$64,058	\$68,169	\$53,584	(\$10,474)	(16.4%)
<b>Dedicated Sources</b>	<b>\$97,378</b>	<b>\$67,041</b>	<b>\$69,152</b>	<b>\$53,584</b>	<b>\$1,052,455</b>	<b>(20.1%)</b>
General Sources	\$18,129,799	\$17,923,176	\$17,674,171	\$19,002,545	\$1,079,369	6.0%
<b>Total Funding Sources</b>	<b>\$18,227,177</b>	<b>\$17,990,217</b>	<b>\$17,743,323</b>	<b>\$19,056,129</b>	<b>\$2,131,824</b>	<b>5.9%</b>

## Highlights / Significant Changes

### Description

The Fire Department is charged with protecting lives and property from fire, explosion, hazardous materials and other natural or man-made disasters, or any other situation that threatens the well-being of our customers. By also providing emergency medical, public fire education, fire investigation and code enforcement services to the public, the Department takes an active role in improving the overall safety of our customers.

### Department Objectives

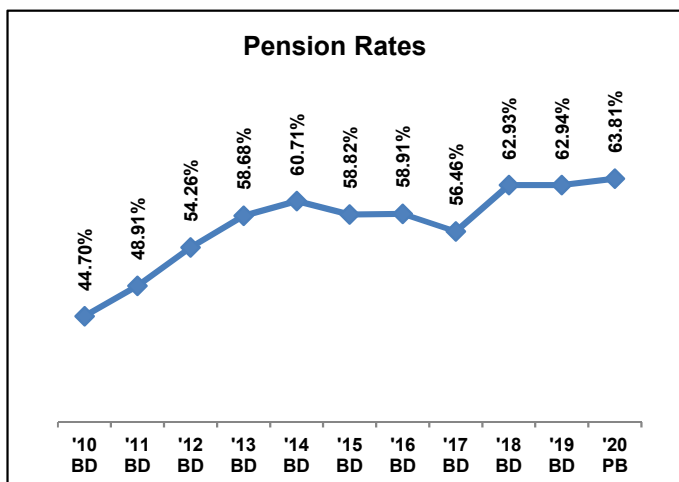
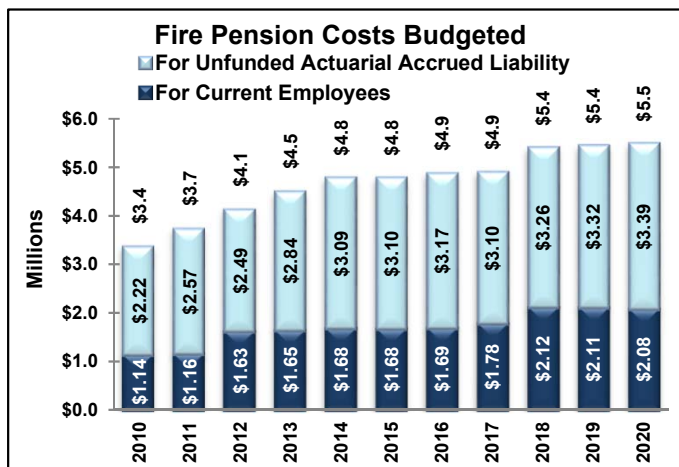
- (1) Deliver effective emergency and non-emergency services to minimize death, injury, property, and environmental loss to our community within acceptable time/distance criteria.
- (2) Provide a safe work environment for our personnel by continuing to train fire/rescue personnel to the required standards.
- (3) Provide excellent customer service to the citizens and visitors of Columbia by providing fire and life safety programs.
- (4) Provide a code enforcement program that includes fire inspections and review of construction plans.
- (5) Support operating divisions with sufficient staff and supplies.
- (6) Maintain fiscal responsibility and continue capital improvement programs.

### Highlights/Significant Changes

- Total CFD calls for service in 2018 were 12,652, an increase of 671 calls from 2017. As of June 1, 2019, calls are 106 ahead of 2018. 2018 had the highest number of calls for the year.
- The Columbia Fire Department received international accreditation through the Commission on Fire Accreditation International (CFAI) in March of 2019.
- Due to budget constraints there are no fleet replacements budgeted for FY 2020. Fire truck replacements are funded by the capital improvement sales tax and are reflected in public safety capital projects later in this section.
- In FY 2020, the Fire Department plans to acquire land and begin construction of fire station #10 in the east and fire station #11 in the south. The construction costs are reflected in the public safety capital projects section later in this section. There will need to be \$60,000 budgeted per station in operating expenses once each station is completed.
- Permanent positions have not increased since FY 2016. Employees per capita have decreased from 1.24 per thousand to 1.16 per thousand in the past 5 years. There are no new positions budgeted for FY 2020. The department has applied for a grant to fund three fire fighters. If the grant is not awarded, the City will need to fund additional fire fighters in future budgets in order to open the second fire station. The department plans to move one company from fire station #2 to the first additional station so no new staff will be required for that station.

### Highlights/Significant Changes (continued)

- Personnel services reflect a \$1,127,039 increase due to the pay plan and includes the following pay package for FY 2020: classifications have been moved to new pay bands as recommended by our consultants which may have resulted in a move to minimum adjustment for some employees. There is funding included for an incremental move toward the midpoint for employees that have been in their classification for 3, 4, or 5 years. In order to help address compression issues, a time in class adjustment has been included which is equal to 0.5% for each year employees have been in their classification more than five years. A 0.5% across the board increase has been included for all employees who are below the maximum rate for their pay band (which has been increased by the across the board increase). Supervisor adjustments have been implemented in order to ensure supervisors make 1% above the highest hourly rate of employees they supervise.
- Pension costs have been steadily increasing for the past ten years and this has hindered the city's ability to add more firefighters. The Pension rate for FY 2020 shows a slight increase (from 62.94% to 63.81%).
- Intragovernmental charges decreased \$22,739 primarily in Self Insurance fees due to lower claims costs.



# Fire Department

## Authorized Personnel by Division

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
Administration	7.00	7.00	7.00	7.00	
Emergency Services	130.00	130.00	130.00	130.00	
Departmental Services	2.00	2.00	2.00	2.00	
Fire Marshal's Division	6.00	6.00	6.00	6.00	
<b>Total Personnel</b>	<b>145.00</b>	<b>145.00</b>	<b>145.00</b>	<b>145.00</b>	<b>0.00</b>
Permanent Full-Time	145.00	145.00	145.00	145.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>145.00</b>	<b>145.00</b>	<b>145.00</b>	<b>145.00</b>	

## Budget Detail by Division

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
<b>Administration:</b>						
Personnel Services	\$889,846	\$901,092	\$868,387	\$943,874	\$42,782	4.7%
Supplies and Materials	\$57,842	\$9,910	\$9,911	\$9,911	\$1	0.0%
Travel and Training	\$1,029	\$3,036	\$1,000	\$3,036	\$0	0.0%
Intragovernmental Charges	\$1,352,340	\$1,086,171	\$1,086,396	\$1,060,147	(\$26,024)	(2.4%)
Utilities, Services, & Misc.	\$17,873	\$16,769	\$12,192	\$16,052	(\$717)	(4.3%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$2,318,930</b>	<b>\$2,016,978</b>	<b>\$1,977,886</b>	<b>\$2,033,020</b>	<b>\$16,042</b>	<b>0.8%</b>
<b>Emergency Services:</b>						
Personnel Services	\$13,865,139	\$13,681,937	\$13,715,265	\$14,733,403	\$1,051,466	7.7%
Supplies and Materials	\$551,326	\$565,820	\$569,756	\$548,483	(\$17,337)	(3.1%)
Travel and Training	\$37,961	\$40,901	\$40,901	\$40,901	\$0	0.0%
Intragovernmental Charges	\$12,753	\$19,154	\$19,154	\$22,439	\$3,285	17.2%
Utilities, Services, & Misc.	\$388,493	\$463,921	\$458,955	\$453,147	(\$10,774)	(2.3%)
Capital	\$65,514	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$14,921,186</b>	<b>\$14,771,733</b>	<b>\$14,804,031</b>	<b>\$15,798,373</b>	<b>\$1,026,640</b>	<b>7.0%</b>
<b>Departmental Services:</b>						
Personnel Services	\$266,367	\$320,413	\$257,164	\$322,403	\$1,990	0.6%
Supplies and Materials	\$10,049	\$23,226	\$22,377	\$23,226	\$0	0.0%
Travel and Training	\$2,153	\$4,345	\$4,345	\$4,345	\$0	0.0%
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$56,031	\$63,270	\$63,270	\$62,982	(\$288)	(0.5%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$334,600</b>	<b>\$411,254</b>	<b>\$347,156</b>	<b>\$412,956</b>	<b>\$1,702</b>	<b>0.4%</b>
<b>Fire Marshal's Division:</b>						
Personnel Services	\$607,240	\$693,844	\$525,508	\$724,645	\$30,801	4.4%
Supplies and Materials	\$21,986	\$60,588	\$53,892	\$52,155	(\$8,433)	(13.9%)
Travel and Training	\$1,846	\$6,481	\$5,511	\$6,481	\$0	0.0%
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$21,389	\$29,339	\$29,339	\$28,499	(\$840)	(2.9%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$652,461</b>	<b>\$790,252</b>	<b>\$614,250</b>	<b>\$811,780</b>	<b>\$21,528</b>	<b>2.7%</b>
<b>Department Totals</b>						
Personnel Services	\$15,628,592	\$15,597,286	\$15,366,324	\$16,724,325	\$1,127,039	7.2%
Supplies and Materials	\$641,203	\$659,544	\$655,936	\$633,775	(\$25,769)	(3.9%)
Travel and Training	\$42,989	\$54,763	\$51,757	\$54,763	\$0	0.0%
Intragovernmental Charges	\$1,365,093	\$1,105,325	\$1,105,550	\$1,082,586	(\$22,739)	(2.1%)
Utilities, Services, & Misc.	\$483,786	\$573,299	\$563,756	\$560,680	(\$12,619)	(2.2%)
Capital	\$65,514	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$18,227,177</b>	<b>\$17,990,217</b>	<b>\$17,743,323</b>	<b>\$19,056,129</b>	<b>\$1,065,912</b>	<b>5.9%</b>

# Fire Department

## Authorized Personnel by Division

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
<b>Administration:</b>					
3110 - Deputy Fire Chief	1.00	1.00	1.00	1.00	
3109 - Assistant Fire Chief	2.00	2.00	2.00	2.00	
3108 - Fire Chief	1.00	1.00	1.00	1.00	
1400 - Administrative Technician	1.00	1.00	1.00	1.00	
1008 - Senior Administrative Supv	1.00	1.00	1.00	1.00	
1005 - Administrative Support Asst.	1.00	1.00	1.00	1.00	
<b>Total Personnel</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	
Permanent Full-Time	7.00	7.00	7.00	7.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	
<b>Emergency Services:</b>					
3107 - Fire Battalion Chief	3.00	3.00	3.00	3.00	
3106 - Fire Division Chief	3.00	3.00	3.00	3.00	
3105 - Fire Captain	9.00	9.00	9.00	9.00	
3104 - Fire Lieutenant	27.00	27.00	27.00	27.00	
3103/3123 - Fire Engineer	36.00	36.00	36.00	36.00	
3101/3102/3122 Fire Fighter I/II	52.00	52.00	52.00	52.00	
<b>Total Personnel</b>	<b>130.00</b>	<b>130.00</b>	<b>130.00</b>	<b>130.00</b>	
Permanent Full-Time	130.00	130.00	130.00	130.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>130.00</b>	<b>130.00</b>	<b>130.00</b>	<b>130.00</b>	
<b>Departmental Services:</b>					
3115 - Chief Training Officer	2.00	2.00	2.00	2.00	
<b>Total Personnel</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	
Permanent Full-Time	2.00	2.00	2.00	2.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	
<b>Fire Marshal's Division:</b>					
3107/3127 - Fire Battalion Chief	1.00	1.00	1.00	1.00	
3114 - Assistant Fire Marshal	4.00	4.00	4.00	4.00	
1005 - Administrative Support Asst.	1.00	1.00	1.00	1.00	
<b>Total Personnel</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	
Permanent Full-Time	6.00	6.00	6.00	6.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	
<b>Department Totals</b>					
Permanent Full-Time	145.00	145.00	145.00	145.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>145.00</b>	<b>145.00</b>	<b>145.00</b>	<b>145.00</b>	

## Fire Fees/Charges/Fines

			FY 2019	FY 2020
	Chapter/ Section	Date Last Changed	Fee	Fee
<b>False alarms</b> For the fourth and subsequent false alarms by any alarm system within a thirty (30) day period	13-258	02-05-1996	\$100 for each such false alarm	\$100 for each such false alarm
For the thirteenth and subsequent false alarms by any alarm system within a twelve (12) month period	13-258	02-05-1996	\$100 for each such false alarm	\$100 for each such false alarm

# Capital Projects Fund - Public Safety Projects

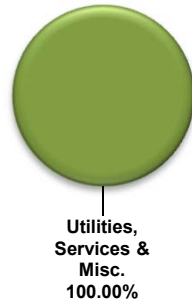


*City of Columbia*  
*Columbia, Missouri*

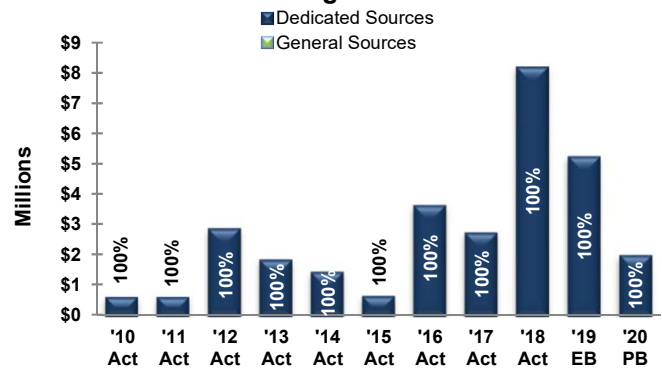


# Capital Projects Fund - Public Safety Projects

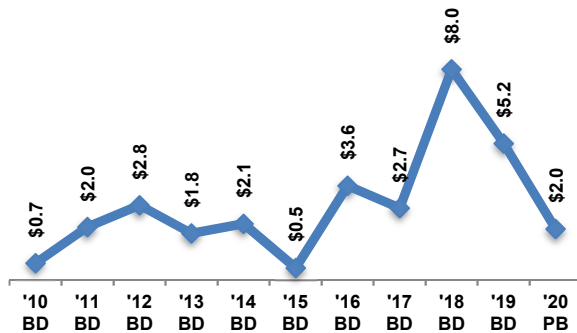
**FY 2020 Total Expenditures By Category**



**Funding Sources**



**Budgeted Expenditure History (in Millions)**



**Permanent Positions**

There are no personnel assigned to this department

## Appropriations (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$5,655	\$0	\$0	\$0	\$0	
Supplies & Materials	\$3,756	\$0	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services & Misc.	\$3,690,136	\$5,200,000	\$5,200,000	\$1,950,000	(\$3,250,000)	(62.5%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$30,000	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$3,729,547</b>	<b>\$5,200,000</b>	<b>\$5,200,000</b>	<b>\$1,950,000</b>	<b>(\$3,250,000)</b>	<b>(62.5%)</b>
Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$3,729,547	\$5,200,000	\$5,200,000	\$1,950,000	(\$3,250,000)	(62.5%)
<b>Total Expenses</b>	<b>\$3,729,547</b>	<b>\$5,200,000</b>	<b>\$5,200,000</b>	<b>\$1,950,000</b>	<b>(\$3,250,000)</b>	<b>(62.5%)</b>

## Funding Sources (Where the Money Comes From)

Oper. Trnsfr ( General Fund)	\$125,047	\$0	\$0	\$0	\$0	
Oper. Trnsfrs (Cap Imp Stax)	\$8,021,000	\$3,500,000	\$3,500,000	\$1,950,000	(\$1,550,000)	(44.3%)
Oper. Trnsfrs (Public Impr Fd)	\$0	\$1,700,000	\$1,700,000	\$0	(\$1,700,000)	
Other Local Revenues	\$0	\$0	\$0	\$0	\$0	
Insurance Reimbursement	\$0	\$0	\$0	\$0	\$0	
Use of Fund Balance	(\$4,416,500)	\$0	\$0	\$0	\$0	
Dedicated Sources	\$3,729,547	\$5,200,000	\$5,200,000	\$1,950,000	(\$3,250,000)	(62.5%)
General Sources	\$0	\$0	\$0	\$0	\$0	
<b>Total Funding Sources</b>	<b>\$3,729,547</b>	<b>\$5,200,000</b>	<b>\$5,200,000</b>	<b>\$1,950,000</b>	<b>(\$3,250,000)</b>	<b>(62.5%)</b>

## Capital Projects Summary

## Major Projects

- Construction of the new Molly Thomas-Bowden precinct site in the north part of the city will begin in FY 2019. Construction is anticipated to be completed in the fourth quarter of FY 2020.
- We are working on acquiring land on which to construct each of the two stations (#10 and #11) which has delayed the construction. The Fire Department anticipates that the station construction will be started in FY 2020.

## Fiscal Impact

- In FY 2021, the police operating budget will need to be increased to include non-personnel operating costs for the new precinct building. The FY 2020 budget was increased to add three positions for a part of the year in anticipation of the completion of the precinct building.
- No additional staff will be required to open one fire station. However, if the grant is not received to hire 3 fire fighters, they will need to be budgeted for the opening of the second fire station. Operating costs estimated at \$60,000 per station will need to be included in the FY 2021 budget.

## Authorized Personnel by Division

Actual  
FY 2018Adj. Budget  
FY 2019Estimated  
FY 2019Proposed  
FY 2020Position  
Changes

*There are no personnel assigned to this budget.*

## Public Safety

## Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
<b>Fire</b>								
<b>1 Fire Station Sites 40173 [ID: 482]</b>								
Cap Imp S Tax - 2015 Ballot	\$1,000,000							
<b>Total</b>	<b>\$1,000,000</b>							
<b>2 Replace 2003 Quint (14 years old) 00661 [ID: 1400]</b>								
Cap Imp S Tax - 2015 Ballot	\$950,000						2019	2020
<b>Total</b>	<b>\$950,000</b>							
<b>3 Replace 2006 Quint (14 years old) [ID: 1407]</b>								
Cap Imp S Tax - 2015 Ballot		\$1,100,000					2020	2021
<b>Total</b>		<b>\$1,100,000</b>						
<b>4 Replace 2006 Quint (15 years old) [ID: 1408]</b>								
Cap Imp S Tax - 2015 Ballot			\$1,150,000				2021	2022
<b>Total</b>			<b>\$1,150,000</b>					
<b>5 Additional Quint for new fire station [ID: 2152]</b>								
Unfunded				\$1,150,000			2023	2024
<b>Total</b>				<b>\$1,150,000</b>				
<b>6 Replace 2009 Quint (14 years old) [ID: 1410]</b>								
Cap Imp S Tax - 2015 Ballot				\$1,200,000			2022	2023
<b>Total</b>				<b>\$1,200,000</b>				
<b>7 Replace 2009 Quint (15 years old) [ID: 1404]</b>								
Cap Imp S Tax - 2015 Ballot					\$1,250,000		2023	2024
<b>Total</b>					<b>\$1,250,000</b>			
<b>8 Replace 2010 Quint [ID: 1801]</b>								
Unfunded					\$1,153,000		2023	2024
<b>Total</b>					<b>\$1,153,000</b>			
<b>9 Remodel Admin. &amp; Meeting/Conf. Room [ID: 1795]</b>								
Unfunded						\$1,500,000	2025	2025
<b>Total</b>						<b>\$1,500,000</b>		
<b>10 Replace 1996 Bomb Squad [ID: 1405]</b>								
Unfunded						\$800,000	2025	2025
<b>Total</b>						<b>\$800,000</b>		
<b>11 Replace 1999 Foam Truck [ID: 1401]</b>								
Unfunded						\$600,000	2024	2025
<b>Total</b>						<b>\$600,000</b>		
<b>12 Replace 2009 Quint (11 years old) [ID: 1406]</b>								
Unfunded						\$1,200,000	2024	2025
<b>Total</b>						<b>\$1,200,000</b>		
<b>13 Replace 2009 Squad (15 years old) [ID: 1414]</b>								
Cap Imp S Tax - 2015 Ballot						\$750,000	2024	2025
<b>Total</b>						<b>\$750,000</b>		
<b>14 Replace/Remodel Fire Station 4 [ID: 1403]</b>								
Unfunded						\$2,500,000	2024	2025
<b>Total</b>						<b>\$2,500,000</b>		

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

## Public Safety

## Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
<b>Fire</b>								
<b>15 Replace/Remodel Fire Station 6 [ID: 1409]</b>							<b>2025</b>	<b>2026</b>
Unfunded						\$3,000,000		
<b>Total</b>						<b>\$3,000,000</b>		

## Police

<b>16 Police Department Property &amp; Evidence Annex 00727 [ID: 2098]</b>							<b>2020</b>	<b>2020</b>
Unfunded		\$1,500,000						
<b>Total</b>		<b>\$1,500,000</b>						

## Public Safety Funding Source Summary

Cap Imp S Tax - 2015 Ballot	\$1,950,000	\$1,100,000	\$1,150,000	\$1,200,000	\$1,250,000	\$750,000
<b>New Funding</b>	<b>\$1,950,000</b>	<b>\$1,100,000</b>	<b>\$1,150,000</b>	<b>\$1,200,000</b>	<b>\$1,250,000</b>	<b>\$750,000</b>
Unfunded		\$1,500,000		\$1,150,000	\$1,153,000	\$4,300,000
<b>Unfunded</b>		<b>\$1,500,000</b>		<b>\$1,150,000</b>	<b>\$1,153,000</b>	<b>\$4,300,000</b>
<b>Total</b>	<b>\$1,950,000</b>	<b>\$2,600,000</b>	<b>\$1,150,000</b>	<b>\$2,350,000</b>	<b>\$2,403,000</b>	<b>\$5,050,000</b>

## Public Safety Current Capital Projects

### Fire

1	Additional Fire Station #10 (East) - 00732 [ID: 1799]	2019	2020
2	Fire Apparatus Equipment 00195 [ID: 490]		2007
3	Fire Station #11 (Mun Serv Cntr S) - 00733 [ID: 475]	2019	2019
4	Major Fire Station Repairs - 00640 [ID: 1888]	2016	2016
5	Replace 2004 Quint (14 years old) (00726) [ID: 1402]	2018	2019
6	Training Academy Repairs - 00630 [ID: 1607]	2016	2016

### Police

7	Downtown Police Building Renovation - 00609 [ID: 1807]	2016	2016
8	Police Precinct/Municipal Svc Center N - 00641 [ID: 1336]	2016	2018
9	Records Management System 00498 [ID: 1307]	2011	2015

## Public Safety Impact of Capital Projects

Additional Pumper for New Station [ID: 476]
Additional fleet maintenance cost.
Fire Apparatus Equipment 00195 [ID: 490]
Provides source for equipment that would otherwise require Supplemental funds.
Fire Station #11 (Mun Serv Cntr S) - 00733 [ID: 475]
\$800,000 annual cost of personnel and other operations in 2006 dollars.

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
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## Public Safety Impact of Capital Projects

**Police**

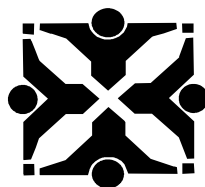
## Police Department Property &amp; Evidence Annex 00727 [ID: 2098]

The current space was most recently remodeled in 2012-2013 as a result of an audit conducted by an external consultant. The Property and Evidence Unit currently occupies over 1/3 of the space on the first floor of the Downtown Headquarters Building. Due to the limited space available at the Downtown Headquarters Building for the Property & Evidence Unit to expand into, and the fact that it is quickly nearing capacity, an additional secure, temperature controlled storage facility will be needed in the near future. In addition, newly enacted legislation now requires us to retain items related to any type of death investigation for a minimum of 50 years. Our adoption of the You Have Options Program, or YHOP, (a forensically based, victim centered approach to the investigation of sexual assaults that is widely considered a best-practice) also requires us to retain evidence from sexual assault investigations indefinitely. Several of the most important items of evidence in these cases requires long-term refrigeration or freezing, which is also very limited in terms of space in the current storage area. Each item of evidence we seize or piece of property we collect impacts a criminal case and/or belongs to a customer of the Police Department. Construction of this facility would ensure there is adequate and proper storage of these items, including maintaining the necessary and proper chain of custody to support a successful prosecution.

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

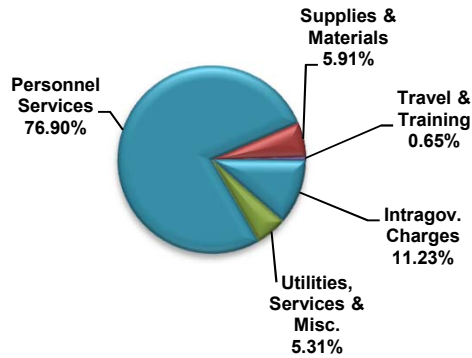
# Municipal Court (General Fund)



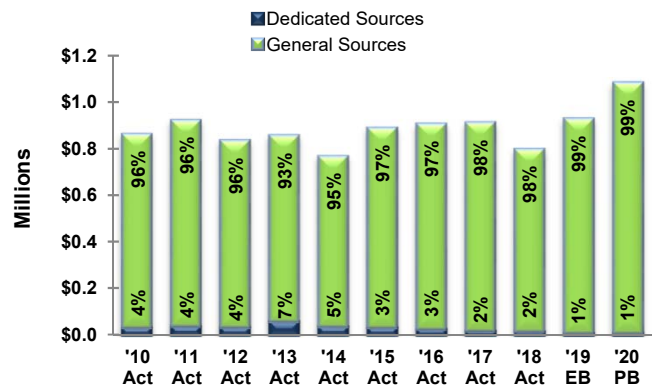
*City of Columbia*  
*Columbia, Missouri*

# Municipal Court - Summary (General Fund)

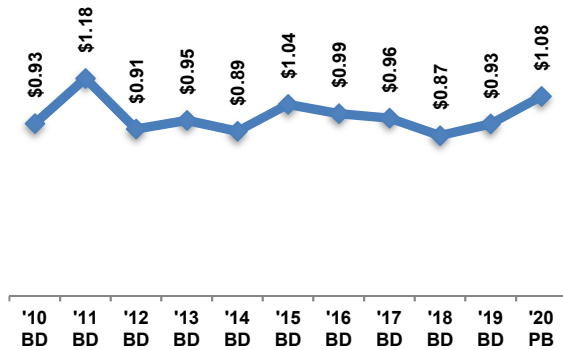
**FY 2020 Total Expenditures By Category**



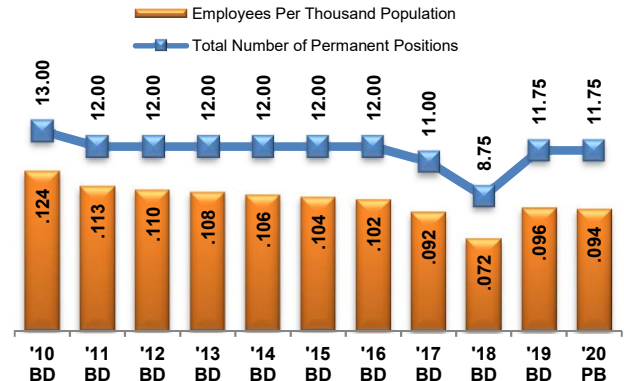
**Funding Sources**



**Budgeted Expenditure History (in Millions)**



**Permanent Positions**



## Appropriations (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19EB	% Change 20/19B
Personnel Services	\$592,141	\$685,033	\$685,033	\$831,495	\$146,462	21.4%
Supplies & Materials	\$24,265	\$58,207	\$52,356	\$63,883	\$5,676	9.8%
Travel & Training	\$5,050	\$7,150	\$7,000	\$7,000	(\$150)	(2.1%)
Intragov. Charges	\$127,606	\$123,687	\$123,687	\$121,463	(\$2,224)	(1.8%)
Utilities, Services & Misc.	\$47,496	\$57,773	\$59,519	\$57,456	(\$317)	(0.5%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$796,558</b>	<b>\$931,850</b>	<b>\$927,595</b>	<b>\$1,081,297</b>	<b>\$149,447</b>	<b>16.0%</b>
Operating Expenses	\$796,558	\$931,850	\$927,595	\$1,081,297	\$149,447	16.0%
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$796,558</b>	<b>\$931,850</b>	<b>\$927,595</b>	<b>\$1,081,297</b>	<b>\$149,447</b>	<b>16.0%</b>

## Funding Sources (Where the Money Comes From)

Other Local Revenue	\$14,144	\$14,000	\$8,000	\$8,000	0.0%	(42.9%)
<b>Dedicated Sources</b>	<b>\$14,144</b>	<b>\$14,000</b>	<b>\$8,000</b>	<b>\$8,000</b>	<b>\$149,447</b>	<b>(42.9%)</b>
General Sources	\$782,414	\$917,850	\$919,595	\$1,073,297	\$155,447	16.9%
<b>Total Funding Sources</b>	<b>\$796,558</b>	<b>\$931,850</b>	<b>\$927,595</b>	<b>\$1,081,297</b>	<b>\$304,894</b>	<b>16.0%</b>

## Department Summary

## Description

The Municipal Court, under the City Charter, is organized to process violations of City ordinances resulting from citizen complaints, traffic violations, and misdemeanor arrests. By State statute it is a division of the Circuit Court of Boone County and subject to the administrative authority of the Presiding Judge of that court. Activities include processing traffic violations and recording convictions, collection of fines, scheduling of trials, and preparation of dockets. The court is also charged with serving subpoenas, issuing search warrants, and issuing and service of warrants for traffic violations and other charges.

## Department Objectives

- (1) Process docket and record municipal ordinance violations including approximately 65,000 parking tickets
- (2) Collect fines
- (3) Schedule and conduct trials
- (4) Monitor compliance with orders
- (5) Issue and serve subpoenas
- (6) Issue and serve summonses and warrants
- (7) Report monthly to the Circuit Court and the Office of State Courts Administrator.

## Highlights/Significant Changes

- Personnel services includes the following pay package for FY 2020: classifications have been moved to new pay bands as recommended by our consultants which may have resulted in a move to minimum adjustment for some employees. There is funding included for an incremental move toward the midpoint for employees that have been in their classification for 3, 4, or 5 years. In order to help address compression issues, a time in class adjustment has been included which is equal to 0.5% for each year employees have been in their classification more than five years. A 0.5% across the board increase has been included for all employees who are below the maximum rate for their pay band (which has been increased by the across the board increase). Supervisor adjustments have been implemented in order to ensure supervisors make 1% above the highest hourly rate of employees they supervise.
- Budget cuts of \$6,493 were taken to offset the pay plan costs of \$30,742.

## Highlights/Significant Changes (continued)

- The Columbia Municipal Court in 2019 reorganized to adapt to the new Supreme Court rules. The rules most notably required a new court date for all ordinance violations. To accommodate these changes, and the increased workload needed to meet these new rules, council approved the hiring of (1) Admin Tech and (2) Administrative Support Assistant positions in FY 2019 mid-year. The FY 2020 budget reflects the full year cost of those positions.
- In 2019 Municipal Court is testing the effectiveness of court reminder texts for Probation and Show Cause Dockets. This is due to the collaborative efforts of the IT Department spearheading the testing mechanism and cost associated with this notification.
- In March of 2017 Municipal Court extended its office hours and now is open 7:30 AM to 5:30 PM Monday thru Friday. Municipal Court is now open 50 hours per week, and two evenings per month starting at 5:30 PM for arraignments with no increase in staffing. There have been 2,636 cases scheduled for the 5:30 pm docket from October 1, 2017 to June 30, 2019.
- In 2017 Municipal Court embarked on several new pilot programs: Night Court, (first and third Wednesday of each month); the Community Support Docket, (which occurs the first Monday of each month) is specifically designed for Veterans and the homeless population. Also, an additional docket with a language interpreter was added.
- Community service use is expanding, the Court works with departments within the City of Columbia to offer set community service hours working with community volunteers.
- In 2017 arraignment dockets added an additional section known as 2nd call. This allows individuals an opportunity to discuss their case with the City Prosecutor and resolve their case on the same appearance in many cases.
- Municipal Court will continue to provide weddings as a service to the community in 2020.

## Authorized Personnel

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
General Court Operations	6.75	6.75	7.75	7.75	
Traffic Violations Bureau	2.00	2.00	4.00	4.00	
<b>Total Personnel</b>	<b>8.75</b>	<b>8.75</b>	<b>11.75</b>	<b>11.75</b>	
Permanent Full-Time	8.75	8.00	11.00	11.00	
Permanent Part-Time	0.00	0.75	0.75	0.75	
<b>Total Permanent</b>	<b>8.75</b>	<b>8.75</b>	<b>11.75</b>	<b>11.75</b>	



# Municipal Court

## Budget Detail by Division

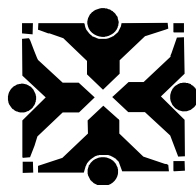
	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
<b>Court Operations:</b>						
Personnel Services	\$485,228	\$523,272	\$526,916	\$594,715	\$71,443	13.7%
Supplies and Materials	\$24,265	\$57,382	\$52,356	\$63,883	\$6,501	11.3%
Travel and Training	\$5,050	\$7,150	\$7,000	\$7,000	(\$150)	(2.1%)
Intragovernmental Charges	\$120,689	\$116,143	\$116,143	\$115,871	(\$272)	(0.2%)
Utilities, Services, & Misc.	\$47,496	\$57,773	\$59,519	\$57,456	(\$317)	(0.5%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$682,728</b>	<b>\$761,720</b>	<b>\$761,934</b>	<b>\$838,925</b>	<b>\$77,205</b>	<b>10.1%</b>
<b>Traffic Violations:</b>						
Personnel Services	\$106,913	\$161,761	\$158,117	\$236,780	\$75,019	46.4%
Supplies and Materials	\$0	\$825	\$0	\$0	(\$825)	(100.0%)
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$6,917	\$7,544	\$7,544	\$5,592	(\$1,952)	(25.9%)
Utilities, Services, & Misc.	\$0	\$0	\$0	\$0	\$0	
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$113,830</b>	<b>\$170,130</b>	<b>\$165,661</b>	<b>\$242,372</b>	<b>\$72,242</b>	<b>42.5%</b>
<b>Department Totals</b>						
Personnel Services	\$592,141	\$685,033	\$685,033	\$831,495	\$146,462	21.4%
Supplies and Materials	\$24,265	\$58,207	\$52,356	\$63,883	\$5,676	9.8%
Travel and Training	\$5,050	\$7,150	\$7,000	\$7,000	(\$150)	(2.1%)
Intragovernmental Charges	\$127,606	\$123,687	\$123,687	\$121,463	(\$2,224)	(1.8%)
Utilities, Services, & Misc.	\$47,496	\$57,773	\$59,519	\$57,456	(\$317)	(0.5%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$796,558</b>	<b>\$931,850</b>	<b>\$927,595</b>	<b>\$1,081,297</b>	<b>\$149,447</b>	<b>16.0%</b>

## Authorized Positions by Divisions

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
<b>Court Operations:</b>					
3404 - Court Services Analyst	0.75	0.75	0.75	0.75	
3403 - Deputy Court Administrator	1.00	1.00	1.00	1.00	
3402 - Municipal Court Administrator	1.00	1.00	1.00	1.00	
3401 - Municipal Judge	1.00	1.00	1.00	1.00	
1400 - Administrative Technician *	3.00	3.00	4.00	4.00	
<b>Total Personnel</b>	<b>6.75</b>	<b>6.75</b>	<b>7.75</b>	<b>7.75</b>	
Permanent Full-Time	6.75	6.00	7.00	7.00	
Permanent Part-Time	0.00	0.75	0.75	0.75	
<b>Total Permanent</b>	<b>6.75</b>	<b>6.75</b>	<b>7.75</b>	<b>7.75</b>	
<b>Traffic Violations:</b>					
1006 - Senior Admin Support Assistant	2.00	2.00	2.00	2.00	
1005 - Administrative Support Assistant *	0.00	0.00	2.00	2.00	
<b>Total Personnel</b>	<b>2.00</b>	<b>2.00</b>	<b>4.00</b>	<b>4.00</b>	
Permanent Full-Time	2.00	2.00	4.00	4.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>2.00</b>	<b>2.00</b>	<b>4.00</b>	<b>4.00</b>	
<b>Department Totals</b>					
Permanent Full-Time	8.75	8.00	11.00	11.00	
Permanent Part-Time	0.00	0.75	0.75	0.75	
<b>Total Permanent</b>	<b>8.75</b>	<b>8.75</b>	<b>11.75</b>	<b>11.75</b>	

\*Mid-year FY 2019, (1) Admin Technician and (2) ASA positions were filled due to a change from the Supreme Court ruling stating parking tickets are required to be assigned a court date.

# Public Safety Joint Communications (General Fund)



*City of Columbia*  
*Columbia, Missouri*

## Public Safety Joint Communications - Summary (General Fund)

In FY 2018, a one-time payment was made to LAGERS for previous year add pays that were not included in the calculation but should have been.

### Appropriations (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19EB	% Change 20/19B
Personnel Services	\$1,423	\$0	\$0	\$0	\$0	
Supplies & Materials	\$0	\$0	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	\$0	
Intragov. Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services & Misc.	\$0	\$0	\$0	\$0	\$0	
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$1,423</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
Operating Expenses	\$1,423	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$1,423</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

### Funding Sources (Where the Money Comes From)

Miscellaneous Revenue	\$38	\$0	\$0	\$0		
Other Local Revenue	\$0	\$0	\$0	\$0		
<b>Dedicated Sources</b>	<b>\$38</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
General Sources	\$1,385	\$0	\$0	\$0	\$0	
<b>Total Funding Sources</b>	<b>\$1,423</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	



# Supporting Activity Departments



## Description

Supporting activity departments are those departments that provide goods and services to other City departments on a cost-reimbursement basis. These departments are classified as Internal Service Funds.

The most significant revenues for these departments are the fees and service charges they receive from providing goods and services to other City departments. All of the funding sources within these funds are dedicated and cannot be moved from one department to another.

In the City departments which receive goods and services from supporting activity departments, the fees are accounted for in the Intragovernmental Charges category.

A brief discussion of the methodology used to recover these charges is included in each department's section.

## Employee Benefit Fund

The Employee Benefit Fund accounts for the transactions and reserves associated with the City's medical, dental, prescription drug, life, and long-term disability programs for City employees, plus other benefits such as safety and service awards and sick leave buyback. Employee health and wellness programs are also managed through this fund. Coverage for health, dental, and prescription drug plans are self-insured. Other coverages are placed with commercial insurance carriers.

## Self Insurance Fund

The Self-Insurance Reserve Fund accounts for the transactions and reserves associated with the City's Self-Insurance Program. This program provides coverage for the City's workers' compensation, and property and casualty claims. Claims administration is managed by the City Finance Department.

## Custodial & Building Maintenance Fund

Custodial and Building Maintenance Services Fund provides custodial services to City Hall, Howard Building, Gentry Building, Sanford Kimpton (Health) Building, Wabash and Grissum Building. Building maintenance is provided to these facilities as well as the Walton Building, police buildings (excluding Training Facility) and other City facilities.

## Fleet Operations Fund

The Fleet Operations Division provides preventive maintenance, mechanical repair, repair parts, acquisition support, and fuel for the vehicles and equipment belonging to all departments.

## Information Technology Fund

Information Technology (IT) is responsible for support and administration of YAS/400 midrange computers, a Wide Area Network (WAN), Local Area Networks (LANs), telecommunications (PBX), City's Web-site, GIS, personal computers (PCs), and workstations throughout all City departments. IT provides systems development, system enhancements, upgrades, repairs and consulting in regards to individual department needs. IT also works to improve the operational efficiencies of the City as a whole.

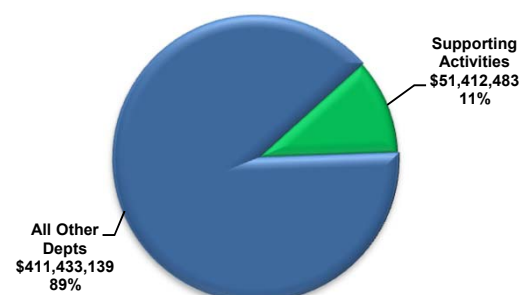
## Community Relations Fund

The Community Relations Department provides direct technical and consultation services for City agencies, City Council and the public. Its umbrella covers coordination of communications strategies; print and broadcast outlets; and central document support services. It has become increasingly responsible for operation and facilitation of the City's communications network (excluding telecommunications) and meeting facilities.

## Utility Customer Services Fund

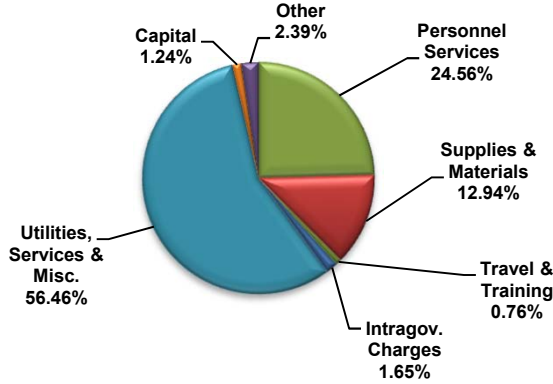
The Utility Customer Services Division (UCS) is responsible for all billing related activities for the City's electric, water, sewer, solid waste, and storm water enterprise activities. As the City's primary interface to the customers, UCS staff handles all inquiries and service orders from customers and related City departments in an efficient and customer friendly manner.

**Total Supporting Activity Expenses vs. All Other Department Expenses**

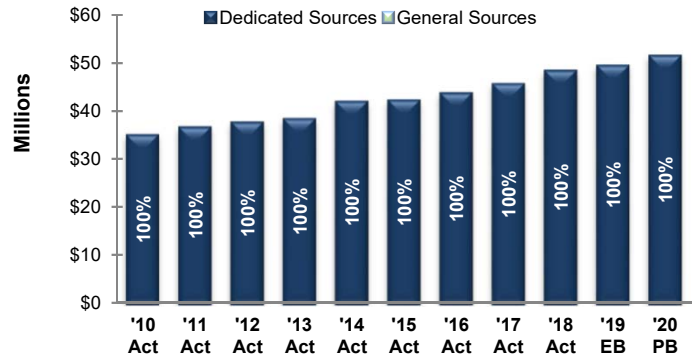


# Supporting Activity Departments - Combined

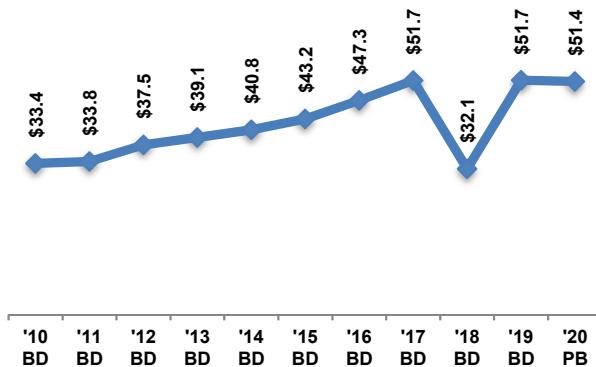
**FY 2020 Total Expenses By Category**



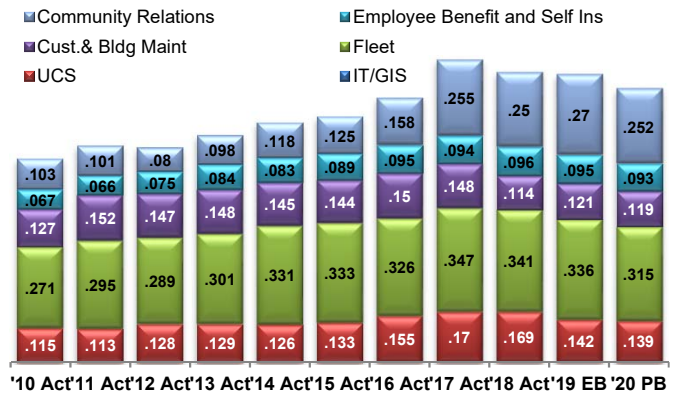
**Funding Sources**



**Budgeted Expense History (in Millions)**



**Total Employees Per Thousand**



## Appropriations (Where the Money Goes)

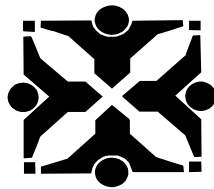
	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$11,223,324	\$12,659,147	\$11,911,988	\$12,626,609	(\$32,538)	(0.3%)
Supplies & Materials	\$5,972,024	\$6,897,697	\$6,826,519	\$6,653,436	(\$244,261)	(3.5%)
Travel & Training	\$174,277	\$408,782	\$366,937	\$390,245	(\$18,537)	(4.5%)
Intragov. Charges	\$703,654	\$923,245	\$923,245	\$849,295	(\$73,950)	(8.0%)
Utilities, Services & Misc.	\$23,706,710	\$29,401,144	\$27,777,409	\$29,027,185	(\$373,959)	(1.3%)
Capital	\$323,071	\$335,221	\$280,221	\$635,500	\$300,279	89.6%
Other	\$1,699,131	\$1,080,161	\$1,230,023	\$1,230,213	\$150,052	13.9%
<b>Total</b>	<b>\$43,802,191</b>	<b>\$51,705,397</b>	<b>\$49,316,342</b>	<b>\$51,412,483</b>	<b>(\$292,914)</b>	<b>(0.6%)</b>
Operating Expenses	\$42,224,518	\$50,711,753	\$48,377,698	\$50,118,370	(\$593,383)	(1.2%)
Non-Operating Expenses	\$1,254,602	\$658,329	\$658,329	\$658,519	\$190	0.0%
Debt Service	\$0	\$94	\$94	\$94	\$0	0.0%
Capital Additions	\$323,071	\$335,221	\$280,221	\$635,500	\$300,279	89.6%
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$43,802,191</b>	<b>\$51,705,397</b>	<b>\$49,316,342</b>	<b>\$51,412,483</b>	<b>(\$292,914)</b>	<b>(0.6%)</b>

## Funding Sources (Where the Money Comes From)

Gross Rec & Other Loc. Taxes	\$606,476	\$550,000	\$504,348	\$351,522	(\$198,478)	(36.1%)
Interest Revenue	\$72,864	\$434,407	\$523,155	\$523,155	\$88,748	20.4%
Grants	\$176,668	\$121,856	\$80,000	\$108,476	(\$13,380)	(11.0%)
Fees and Service Charges	\$43,561,920	\$46,985,254	\$46,374,424	\$46,048,485	(\$936,769)	(2.0%)
Other Local Revenues	\$3,008,428	\$3,228,090	\$2,977,162	\$3,187,090	(\$41,000)	(1.3%)
Operating Transfer In	\$852,476	\$295,000	\$295,000	\$50,000	(\$245,000)	(83.1%)
Use of Prior Year Sources	\$926,987	\$1,647,738	\$977,197	\$2,364,787	\$717,049	43.5%
Less: Current Year Surplus	(\$5,403,628)	(\$1,556,948)	(\$2,414,944)	(\$1,221,032)	\$335,916	(21.6%)
<b>Dedicated Sources</b>	<b>\$43,802,191</b>	<b>\$51,705,397</b>	<b>\$49,316,342</b>	<b>\$51,412,483</b>	<b>(\$292,914)</b>	<b>(0.6%)</b>
General Sources	\$0	\$0	\$0	\$0	\$0	
<b>Total Funding Sources</b>	<b>\$43,802,191</b>	<b>\$51,705,397</b>	<b>\$49,316,342</b>	<b>\$51,412,483</b>	<b>(\$292,914)</b>	<b>(0.6%)</b>

# Employee Benefit Fund

(Internal Service Fund)

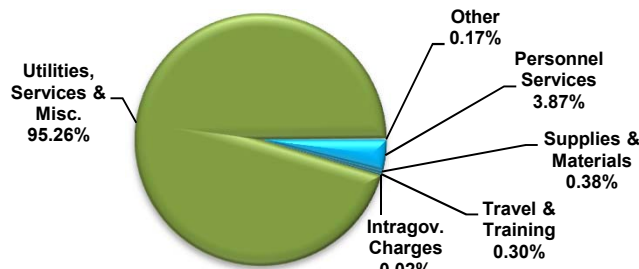


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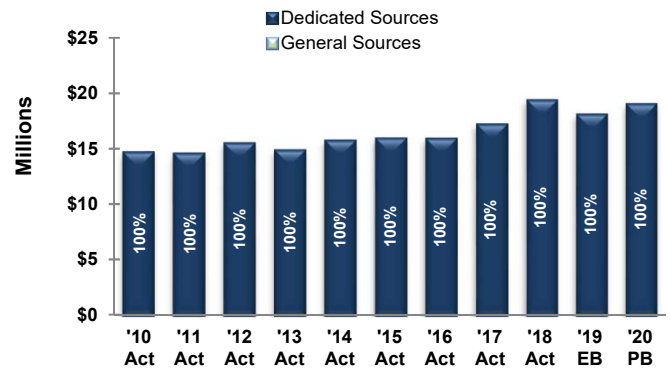
# Employee Benefit Fund (Internal Service Fund)

Fund 6590

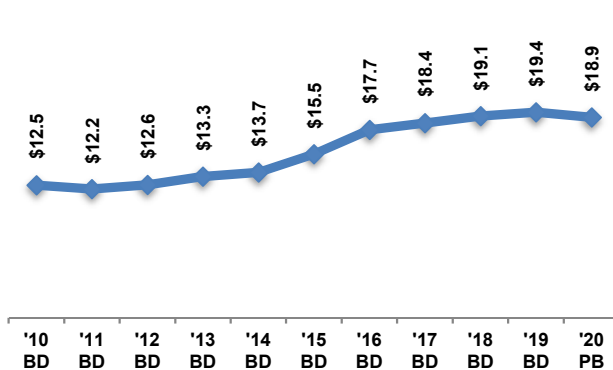
**FY 2020 Total Expenses By Category**



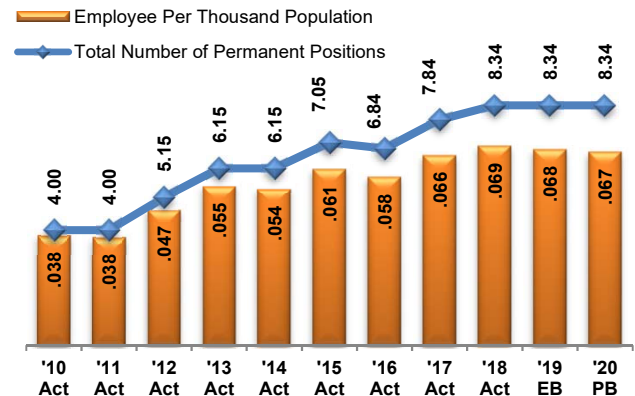
**Funding Sources**



**Budgeted Expense History (in Millions)**



**Permanent Positions**



## Expenditures (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$615,480	\$715,654	\$674,626	\$731,913	\$16,259	2.3%
Supplies & Materials	\$89,926	\$118,993	\$109,615	\$71,404	(\$47,589)	(40.0%)
Travel & Training	\$22,918	\$82,300	\$45,300	\$57,300	(\$25,000)	(30.4%)
Intragov. Charges	\$2,702	\$3,355	\$3,355	\$3,285	(\$70)	(2.1%)
Utilities, Services & Misc.	\$16,046,617	\$18,469,639	\$17,144,437	\$18,037,725	(\$431,914)	(2.3%)
Capital	\$0	\$0	\$0	\$0	\$0	0.0%
Other	\$32,661	\$32,661	\$32,661	\$32,661	\$0	0.0%
<b>Total</b>	<b>\$16,810,304</b>	<b>\$19,422,602</b>	<b>\$18,009,994</b>	<b>\$18,934,288</b>	<b>(\$488,314)</b>	<b>(2.5%)</b>
Operating Expenses	\$16,777,643	\$19,389,941	\$17,977,333	\$18,901,627	(\$488,314)	(2.5%)
Non-Operating Expenses	\$32,661	\$32,661	\$32,661	\$32,661	\$0	0.0%
Debt Service	\$0	\$0	\$0	\$0	\$0	0.0%
Capital Additions	\$0	\$0	\$0	\$0	\$0	0.0%
Capital Projects	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total Expenses</b>	<b>\$16,810,304</b>	<b>\$19,422,602</b>	<b>\$18,009,994</b>	<b>\$18,934,288</b>	<b>(\$488,314)</b>	<b>(2.5%)</b>

## Revenues (Where the Money Comes From)

Gross Rec. & Other Loc. Txes	\$0	\$0	\$0	\$0	\$0	
Interest Revenue	\$7,576	\$57,950	\$57,950	\$57,950	\$0	0.0%
Fees & Service Charges	\$16,396,198	\$17,881,600	\$17,253,270	\$17,313,331	(\$568,269)	(3.2%)
Other Local Revenues	\$2,874,816	\$2,795,000	\$2,799,248	\$2,755,000	(\$40,000)	(1.4%)
Operating Transfers In	\$0	\$245,000	\$245,000	\$0	(\$245,000)	(100.0%)
Use of Prior Year Sources	\$0	\$0	\$0	\$0	\$0	0.0%
Less: Current Year Surplus	(\$2,468,286)	(\$1,556,948)	(\$2,345,474)	(\$1,191,993)	\$364,955	(23.4%)
<b>Dedicated Sources</b>	<b>\$16,810,304</b>	<b>\$19,422,602</b>	<b>\$18,009,994</b>	<b>\$18,934,288</b>	<b>(\$488,314)</b>	<b>(2.5%)</b>
General Sources	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total Funding Sources</b>	<b>\$16,810,304</b>	<b>\$19,422,602</b>	<b>\$18,009,994</b>	<b>\$18,934,288</b>	<b>(\$488,314)</b>	<b>(2.5%)</b>



## Department Summary

### Description

The Employee Benefit Fund supports the core Human Resources services of benefits administration, training and development, and wellness. This fund accounts for the transactions and reserves associated with the City's medical, dental, vision, prescription drug, Medicare supplement, life, long-term disability, and voluntary benefit programs for City employees and eligible retirees. Health and prescription drug plans are self-insured for City employees and non-Medicare retirees. Medicare retirees have access to a City sponsored fully insured Medicare supplement plan that includes Part D prescription coverage.

Other programs in this division include service awards, retirement sick leave, City University (City U) training programs, mandatory drug and alcohol programs, employee physical programs, and employee wellness programs.

### Highlights/Significant Changes

- Personnel Services reflects an increase of \$16,259 or 2.3%. The cost for the proposed pay package for FY 2020 is \$25,433. The pay package includes: classifications have been moved to new pay bands as recommended by our consultants which may have resulted in a move to minimum adjustment for some employees. There is funding included for an incremental move toward the midpoint for employees that have been in their classification for 3, 4, or 5 years. In order to help address compression issues, a time in class adjustment has been included which is equal to 0.5% for each year employees have been in their classification more than five years. A 0.5% across the board increase has been included for all employees who are below the maximum rate for their pay band (which has been increased by the across the board increase). Supervisor adjustments have been implemented in order to ensure supervisors make 1% above the highest hourly rate of employees they supervise.
- Budget cuts of \$35,521 were taken to pay for the proposed pay plan. \$25,000 of that was a reduction in tuition reimbursement that was not being utilized.
- Materials and Supplies reflects a \$47,589 decrease. The UHC wellness credit will be appropriated when it is received in FY 2020.
- Utilities, Services, & Misc. category reflects a \$431,914 decrease primarily due to better claims experience (medical and prescriptions) and decreased insurance premiums.
- Medical, prescription drug, dental, vision, life, long-term disability, COBRA, stop loss insurance, employee assistance program, occupational medicine services and voluntary benefit programs were bid and awarded in 2017. Insurance related benefit changes were implemented January 1, 2018.
- Stop loss coverage for medical and pharmacy claims was increased from \$250,000 to \$400,000 for the plan year beginning January 1, 2019 to decrease the City's monthly stop loss premium. Based on this change, the Budgeted Cash Reserve Target has been raised from 25% to 30%.

### Highlights/Significant Changes - continued

- The City's self-funded health insurance plan continues to be exposed to cost increases in medical claims and prescription drug claims. A shift in the market to the production and availability of more compound and specialty drugs is having a significant impact on the plan, as well as health care inflation.
- Gross medical premiums will not be increased for calendar year 2020. Costs to both the City and our employees will remain unchanged.
- The City will continue to pay 100% of the employee only medical premium in the HDHP in 2020. City contributions to Health Savings Accounts (HSAs) under the HDHP will remain at \$125/month for employee only coverage and \$250/month for family coverage.
- Dental coverage changed from self-funded to fully-insured through Delta Dental beginning plan year 2018 (January 1, 2018). At implementation, the City contribution for employee-only coverage and dependent rates paid by employees decreased. There will be a premium increase of 8% for plan year 2020. However, rates remain below those charged under the self-funded plan before the move to Delta Dental.
- Vision insurance rates will increase 42% in plan year 2020. However, rates remain below those charged before the current vendor was selected in 2018. Vision coverage is a voluntary benefit.
- Enrollment in the \$1,500 PPO plan increased 7.4% from 2018 to 2019, enrollment in the High Deductible Health Plan (HDHP) increased 2.1%, and enrollment in the \$750 PPO plan decreased 14%.
- Pre-65 retiree medical rates will not increase in plan year 2020. Dental rates for all retirees will increase 8% in 2020. Post-65 retirees can expect a general premium increase under the fully insured Medicare supplement plan for 2020.
- The City recognizes requirements for other post-employment benefits (OPEB) in accordance with GASB Statements 74 and 75. Retirees pay 100% of the premium to participate in the City's health plan, or to purchase coverage under the fully insured Medicare supplement plan. The Actuarially Determined Contribution (ADC) on 10/1/18 was \$0. The funded status of the plan is 102.41%. The unfunded Actuarial Accrued Liability (AAL) on 10/1/18 was (\$90,427). An OPEB valuation to calculate AAL is required every 2 years; the next calculation is as of 10/1/2020.
- Completed fourth annual IRS reporting mandates under the ACA, for tax year 2018. This is required for health coverage provided to employees, COBRA participants and non-Medicare retirees under the City's self-funded medical plan.



## Department Summary - continued

### Highlights/Significant Changes - continued

- The City integrated Affordable Care Act (ACA) mandatory provisions into our health plans: coverage for children up to age 26, elimination of lifetime and annual dollar limits on benefits, elimination of OTC medicines/drugs as eligible expenses for flex spending accounts, preventative care coverage at 100%, uniform summary plan descriptions, and elimination of pre-existing condition exclusions. In 2015, the mandate to offer medical coverage to any employee averaging 30 or more hours per week took effect. The Patient Centered Outcome Fee of \$2.45 per covered member is the required ACA fee the City will pay in 2019 for plan year 2018.
- Provided on-site education on employee pensions tailored to employee career stage (early career, mid-career, pre-retirement) with LAGERS in 2018. LAGERS education continued in 2019 with Lunch with LAGERS for various workgroups and on-site preretirement seminars.
- Employee wellness programs target the prevention and reduction of high claim chronic health conditions in the medical insurance plan. Programs include: physical activity challenges, nutrition education, exercise classes, discounted ARC memberships, Rally wellness incentive program, and a 24/7 fitness facility in City Hall. Employee Wellness partners with Public Health and Human Services (PHHS) to offer vaccinations to employees. Wellness also partnered with the University of MO nursing/pharmacy students to provide screenings for blood pressure and glucose and offer diabetes education. In support of the strategic plan, Wellness and City U continue to offer financial literacy training to all employees.
- Employee Wellness partners with the Columbia Fire Department to provide quarterly CPR/AED training to interested employees. 173 employees were trained in the first 8 months of FY 2019.
- Employee Wellness partnered with IT/GIS to develop an online mapping system to track all AEDS located in city facilities.
- In FY 2019 Employee Wellness received the Well Deserved Award and \$1,000 from United Health Care that recognizes organizations that demonstrate a commitment to work site wellness.
- In FY 2019 Employee Wellness received the Gold Level Missouri Workplace Wellness Award from MU Extension that recognizes the steps Employee Wellness has taken for the health and wellness of our employees.
- In FY 2018 coordinated 479 medical physicals for positions in public safety and positions requiring a Commercial Driver's license. Coordinated 307 medical physicals in the first 8 months of FY 2019.
- Drug and alcohol testing for new and federally-mandated employees is a function of this program.
- Completed annual employee benefit survey for 2019.
- In FY 2019, Service recognition changed from a gift catalog program to lump sum longevity pay and Retirement recognition changed from a gift catalog program to a lump sum retirement appreciation gift.
- City U provides centralized training to improve employee job performance, capacity and leadership skills. Training includes new employee orientation, customer service, Supervisor's Apprenticeship, Manager's Journey, and other training determined through needs assessments. STAR supervisor training is mandatory for City supervisors; to date 270 supervisors have participated. A non-supervisory training series, Leadership Advancement for Dedicated and Devoted Employees Ready to Supervise (LADDERS) has had 351 participants to date; 34 have been promoted to supervisory positions.
- Manage and administer citywide college tuition reimbursement program. 26 employees participated in this program in the first 8 months of FY 2019.
- The City closed enrollment in the \$750 PPO plan beginning with the plan year 2017 (January 1, 2017). Employees who were currently in the plan were allowed to stay in that plan, but the plan remains closed to all other current and new employees.

### Fee and Service Charge Methodology

- Three intragovernmental charges, the Employee Wellness fee, the City University fee and the Insurance Administration fee, are used to charge out costs for those programs to the other city budgets.
- The Employee Wellness fee allocates costs for activities such as Hep shots, flu shots, Tetanus shots, police, fire and DOT physicals, CDL drug testing, and TB testing directly to the departments based on their usage. Other costs of the operation are allocated to departments on a per employee basis.
- The City University Fee recovers the cost of this program by allocating the costs to departments based on the number of employees.
- The Insurance Administration fee recovers the cost of non-claim and premium related costs related to insurance benefits offered to City employees by allocating the costs to departments based on the number of employees.
- The City incurred new bank fees in plan year 2018 for the administration of Health Savings Accounts for employees enrolled in the High Deductible Health Plan. The total cost is approximately \$700 per year.
- Effective October 1, 2018, the 401(a) Plan [Money Purchase Plan] will change to an enhanced recordkeeping and investment platform with Empower. In conjunction with these changes, the listing of available investment funds will change and expand to include funds that do not include certain unnecessary administrative expenses. Plan participants who are currently invested in the funds that will be eliminated because of the higher fees will be notified of the opportunity to choose a different fund to invest in. Plan participants will continue to pay administrative fees, net of investment earnings, calculated pro-rata based on the balance of the account. All administrative fees will be disclosed in quarterly participant statements.

## Authorized Personnel By Division

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
<b>Insurance:</b>					
4605 - Human Resources Manager	0.50	0.50	0.50	0.50	
4604 - Director Human Resources	0.15	0.15	0.15	0.15	
4601 - Human Resources Analyst	0.25	0.25	0.25	0.25	
1403 - Lead Human Resources Tech	0.50	0.50	0.50	0.50	
1402 - Human Resources Technician	1.50	1.50	1.50	1.50	
1006 - Sr Admin Support Assistant	0.20	0.20	0.20	0.20	
<b>Total Personnel</b>	<b>3.10</b>	<b>3.10</b>	<b>3.10</b>	<b>3.10</b>	
<b>Employee Wellness:</b>					
4606 - Asst Director, Human Resources	0.17	0.17	0.17	0.17	
4604 - Director Human Resources	0.05	0.05	0.05	0.05	
4580 - Wellness Educator	1.00	1.00	1.00	1.00	
4575 - Training Assistant ^	1.00	1.00	1.00	0.50	(0.50)
1006 - Senior Admin. Support Assistant	1.10	1.10	1.10	1.10	
<b>Total Personnel</b>	<b>3.32</b>	<b>3.32</b>	<b>3.32</b>	<b>2.82</b>	<b>(0.50)</b>
<b>City University:</b>					
4606 - Asst Director, Human Resources	0.17	0.17	0.17	0.17	
4604 - Director Human Resources	0.05	0.05	0.05	0.05	
4575 - Training Coordinator	1.00	1.00	1.00	1.00	
4575 - Training Assistant ^	0.00	0.00	0.00	0.50	0.50
1006 - Senior Admin. Support Assistant	0.70	0.70	0.70	0.70	
	<b>1.92</b>	<b>1.92</b>	<b>1.92</b>	<b>2.42</b>	<b>0.50</b>
<b>Department Totals:</b>					
Permanent Full-Time	8.34	8.34	8.34	8.34	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>8.34</b>	<b>8.34</b>	<b>8.34</b>	<b>8.34</b>	

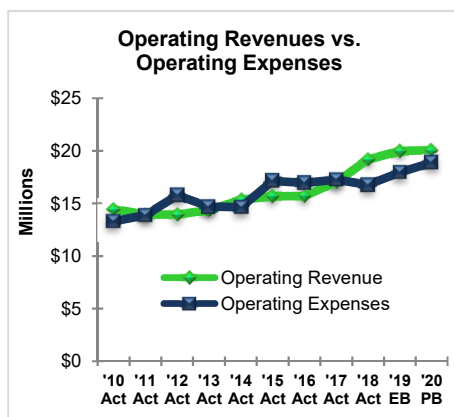
^ In FY 2020, 0.50 FTE Training Assistant was reallocated to City University from Employee Wellness.

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### Revenues, Expenses, and Changes in Net Position Employee Benefit Fund

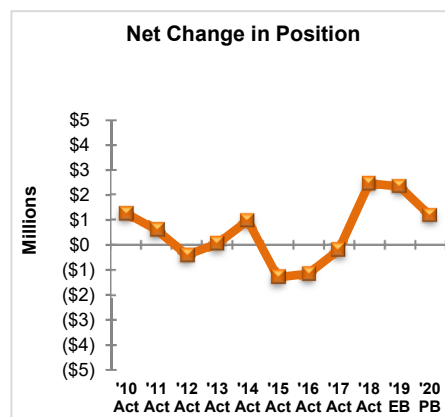
	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Operating Revenues:</b>				
Fees & Services Charges	\$16,396,198	\$17,881,600	\$17,253,270	\$17,313,331
Misc. Operating Revenue	\$2,778,375	\$2,750,000	\$2,750,000	\$2,750,000
<b>Total Operating Revenues</b>	<b>\$19,174,573</b>	<b>\$20,631,600</b>	<b>\$20,003,270</b>	<b>\$20,063,331</b>
<b>Operating Expenses:</b>				
Personnel Services	\$615,480	\$715,654	\$674,626	\$731,913
Supplies & Materials	\$89,926	\$118,993	\$109,615	\$71,404
Travel & Training	\$22,918	\$82,300	\$45,300	\$57,300
Intragovernmental Charges	\$2,702	\$3,355	\$3,355	\$3,285
Utilities, Services & Other Misc.	\$16,046,617	\$18,469,639	\$17,144,437	\$18,037,725
Depreciation	\$0	\$0	\$0	\$0
<b>Total Operating Expenses</b>	<b>\$16,777,643</b>	<b>\$19,389,941</b>	<b>\$17,977,333</b>	<b>\$18,901,627</b>
<b>Operating Income (Loss)</b>	<b>\$2,396,930</b>	<b>\$1,241,659</b>	<b>\$2,025,937</b>	<b>\$1,161,704</b>
<b>Non-Operating Revenues:</b>				
Investment Revenue	\$7,576	\$57,950	\$57,950	\$57,950
Misc. Non-Operating Revenues	\$96,441	\$45,000	\$49,248	\$5,000
<b>Total Non-Operating Revenues</b>	<b>\$104,017</b>	<b>\$102,950</b>	<b>\$107,198</b>	<b>\$62,950</b>
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$104,017</b>	<b>\$102,950</b>	<b>\$107,198</b>	<b>\$62,950</b>
<b>Income (Loss) Before Transfers</b>	<b>\$2,500,947</b>	<b>\$1,344,609</b>	<b>\$2,133,135</b>	<b>\$1,224,654</b>
Transfers In	\$0	\$245,000	\$245,000	\$0
Transfers Out	(\$32,661)	(\$32,661)	(\$32,661)	(\$32,661)
<b>Total Net Transfers</b>	<b>(\$32,661)</b>	<b>\$212,339</b>	<b>\$212,339</b>	<b>(\$32,661)</b>
<b>Change in Net Position</b>	<b>\$2,468,286</b>	<b>\$1,556,948</b>	<b>\$2,345,474</b>	<b>\$1,191,993</b>
Net Position - Beginning	\$1,810,692	\$4,278,978	\$4,278,978	\$6,624,452
<b>Net Position - Ending</b>	<b>\$4,278,978</b>	<b>\$5,835,926</b>	<b>\$6,624,452</b>	<b>\$7,816,445</b>

Note: This statement does not include capital addition, capital project, or debt payments.



Operating revenues for FY 2017 fell below operating expenses due to high claims costs. There were budgeted increases for FY 2018 in health insurance rates of 7%, as well as increases charged to other departments for retirement sick hours, employee wellness, City University, and insurance administration. These increases will cause revenues to be above expenses for FY 2018. FY 2019 will see an increase of 3.3% in health insurance premiums received and revenues are projected to be above expenses.

The fund has experienced a decrease in net position for FY 2015 - FY 2017 due to high claims costs and not recovering the cost of non-insurance premium related costs. An insurance administration fee was created to recover non-premium and claim costs and split between the City and employees. This will result in a positive net change for FY 2018 and beyond.



**Financial Sources and Uses**  
**Employee Benefit Fund**

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Financial Sources</b>				
Fees and Service Charges	\$16,396,198	\$17,881,600	\$17,253,270	\$17,313,331
Misc. Operating Revenues	\$2,778,375	\$2,750,000	\$2,750,000	\$2,750,000
Interest Revenue	\$7,576	\$57,950	\$57,950	\$57,950
Less: GASB 31 Adjustment	\$78,682			
Misc. Non-Operating Revenues	\$96,441	\$45,000	\$49,248	\$5,000
<b>Total Financial Sources Before Transfers</b>	<b>\$19,357,272</b>	<b>\$20,734,550</b>	<b>\$20,110,468</b>	<b>\$20,126,281</b>
Transfers In	\$0	\$245,000	\$245,000	\$0
<b>Total Financial Sources</b>	<b>\$19,357,272</b>	<b>\$20,979,550</b>	<b>\$20,355,468</b>	<b>\$20,126,281</b>
<b>Financial Uses</b>				
Personnel Services	\$615,480	\$715,654	\$674,626	\$731,913
Less: GASB 16 Vacation Liability Adjustment	\$1,141			
Less: GASB 68 Pension Adjustment	\$6,957			
Less: GASB 75 OPEB Adjustment	\$869			
Supplies & Materials	\$89,926	\$118,993	\$109,615	\$71,404
Travel & Training	\$22,918	\$82,300	\$45,300	\$57,300
Intragovernmental Charges	\$2,702	\$3,355	\$3,355	\$3,285
Utilities, Services & Other Misc.	\$16,046,617	\$18,469,639	\$17,144,437	\$18,037,725
Interest Expense	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Transfers Out	\$32,661	\$32,661	\$32,661	\$32,661
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
<b>Total Financial Uses</b>	<b>\$16,819,271</b>	<b>\$19,422,602</b>	<b>\$18,009,994</b>	<b>\$18,934,288</b>
Financial Sources Over/(Under) Uses	<b>\$2,538,001</b>	<b>\$1,556,948</b>	<b>\$2,345,474</b>	<b>\$1,191,993</b>
<b>Unassigned Cash Reserves</b>				
Beginning Unassigned Cash Reserve		\$4,375,263	\$4,375,263	\$6,720,737
Financial Sources Over/(Under) Uses		\$1,556,948	\$2,345,474	\$1,191,993
Current Assets	\$5,149,102			
Less: GASB 31 Pooled Cash Adj	\$182,723			
Less: Current Liabilities	(\$956,562)			
<b>Ending Cash Reserve</b>	<b>\$4,375,263</b>	<b>\$5,932,211</b>	<b>\$6,720,737</b>	<b>\$7,912,730</b>
Budgeted Operating Expenses w/o Depreciation	\$18,986,090	\$19,349,942	\$19,349,942	\$18,901,627
Add: Operating Transfers to Other Funds	\$32,661	\$32,661	\$32,661	\$32,661
Add: Interest and Other Non-Oper Cash Exp	\$0	\$0	\$0	\$0
Add: Principal Payments	\$0	\$0	\$0	\$0
Add: Capital Additions	\$0	\$0	\$0	\$0
Less: Retiree Medicare Premiums (pass through)	(\$507,221)	(\$516,000)	(\$516,000)	(\$500,982)
Less: Cafeteria Plan Claims (pass through)	(\$2,500,000)	(\$2,750,000)	(\$2,750,000)	(\$2,750,000)
Less: Voluntary Vision Insurance (pass through)	(\$79,000)	(\$112,000)	(\$112,000)	(\$115,000)
Less: Voluntary Optional Coverage (pass through)	(\$110,000)	(\$134,000)	(\$134,000)	(\$130,290)
<b>Total Budgeted Financial Uses</b>	<b>\$15,822,530</b>	<b>\$15,870,603</b>	<b>\$15,870,603</b>	<b>\$15,438,016</b>
x Cash Reserve Target % **	x 25%	x 25%	x 25%	x 30%
<b>Budgeted Cash Reserve Target</b>	<b>\$3,955,633</b>	<b>\$3,967,651</b>	<b>\$3,967,651</b>	<b>\$4,631,405</b>
<b>Above/(Below) Budgeted Cash Reserve Target</b>	<b>\$419,630</b>	<b>\$1,964,560</b>	<b>\$2,753,086</b>	<b>\$3,281,325</b>

\* Due to the significant cost of claims as a percent of the total budget, this fund has a cash reserve target of 25% instead of 20%.

\*\* Due to increasing the stop loss from \$250,000 to \$400,000, the cash reserve target was raised to 30% in FY 2020.

**Fee Changes:**

Health Insurance	3.3%	3.3%	0.0%
Employee Wellness Base Fee	0.0%	0.0%	-12.0%
Insurance Administration Fee	0.0%	0.0%	0.0%
City University	2.0%	0.0%	11.0%

**Position Changes:**

0.00	0.00	0.00
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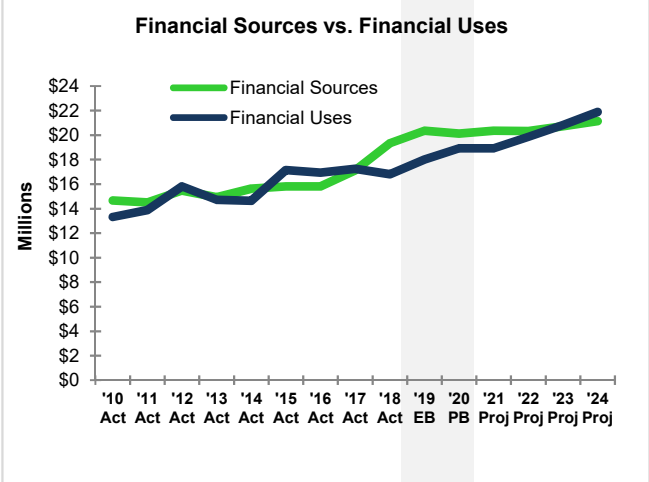
### Financial Sources and Uses Employee Benefit Fund

Projected FY 2021	Projected FY 2022	Projected FY 2023	Projected FY 2024
\$17,521,319	\$17,916,696	\$18,323,129	\$18,739,421
\$2,750,000	\$2,750,000	\$2,750,000	\$2,750,000
\$57,950	\$57,950	\$57,950	\$57,950
\$0	\$0	\$0	\$0
\$5,000	\$5,000	\$5,000	\$5,000
<b>\$20,334,269</b>	<b>\$20,729,646</b>	<b>\$21,136,079</b>	<b>\$21,552,371</b>
\$0	\$0	\$0	\$0
<b>\$20,334,269</b>	<b>\$20,729,646</b>	<b>\$21,136,079</b>	<b>\$21,552,371</b>

The Financial Sources and Uses Statement is a management tool which provides a more complete look at the cash and other resources for the operation compared to the expenses and other uses of the operation. This allows management to examine the projected ending cash reserves for the operation compared to a budgeted cash reserve target which provides useful information about the financial health of the fund.

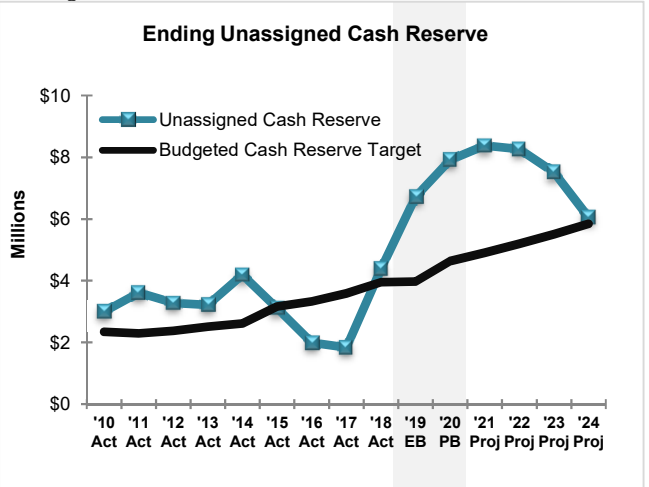
This statement takes information from the revenues, expenses, and changes in net position statement and subtracts out non-cash items (GASB adjustments for interest revenue, pensions, and vacation liabilities).

\$743,714	\$755,752	\$768,031	\$780,555
\$71,627	\$71,851	\$72,077	\$72,305
\$82,300	\$82,300	\$82,800	\$82,800
\$3,285	\$3,285	\$2,465	\$2,465
\$18,937,341	\$19,896,097	\$20,931,629	\$22,037,051
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$32,661	\$32,661	\$32,661	\$32,661
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
<b>\$19,870,928</b>	<b>\$20,841,946</b>	<b>\$21,889,663</b>	<b>\$23,007,837</b>
<b>\$463,341</b>	<b>(\$112,300)</b>	<b>(\$753,584)</b>	<b>(\$1,455,466)</b>



Financial sources have been below financial uses from FY 2015 to FY 2017. Budgeted increases in health insurance rates and creation of an insurance administration fee in FY 2018 will result in financial sources above uses for FY 2018 through FY 2020.

<b>\$8,376,071</b>	<b>\$8,263,771</b>	<b>\$7,510,187</b>	<b>\$6,054,721</b>
\$19,838,267	\$20,809,285	\$21,857,002	\$22,975,176
\$32,661	\$32,661	\$32,661	\$32,661
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
(\$505,992)	(\$511,052)	(\$516,163)	(\$521,325)
(\$2,750,000)	(\$2,750,000)	(\$2,750,000)	(\$2,750,000)
(\$117,300)	(\$119,646)	(\$122,039)	(\$124,480)
(\$131,593)	(\$132,909)	(\$134,238)	(\$135,580)
\$16,366,043	\$17,328,339	\$18,367,223	\$19,476,452
x 30%	x 30%	x 30%	x 30%
<b>\$4,909,813</b>	<b>\$5,198,502</b>	<b>\$5,510,167</b>	<b>\$5,842,936</b>
<b>\$3,466,258</b>	<b>\$3,065,269</b>	<b>\$2,000,020</b>	<b>\$211,785</b>



The ending unassigned cash reserve declined from FY 2014 to FY 2017 and fell below the budgeted cash reserve target in FY 2015 thru FY 2018 due to high claims costs and not recovering non-insurance premium related cost. Management has put a plan in place to increase insurance administration fees over the next five years to reach full recovery to improve the financial condition of this fund and so cash reserves will be inline with the budgeted cash reserve target. The Ending Unassigned Cash Reserve rebounded due to low claims in FY 2018 and FY 2019. Health Insurance fees were kept at the same level as FY 2019 in FY 2020 to spend down the excess cash reserve. The Budgeted Cash Reserve Target was increased to 30% from 25% due to an increase in the stop-loss for medical and pharmacy claims in FY 2019.

## Cost Recovery by Function

	Actual FY 2017	Adj. Budget FY 2018	Estimated FY 2018	Proposed FY 2019
<b>Insurance:</b>	<b>7.0%</b>	<b>3.3%</b>	<b>3.3%</b>	<b>0.0%</b>
Total Financial Sources	\$14,473,178	\$15,906,428	\$15,302,324	\$15,397,598
Total Financial Uses	\$11,275,567	\$13,533,034	\$12,335,031	\$13,235,140
<b>Financial Sources Over/(Under) Uses</b>	<b>\$3,197,611</b>	<b>\$2,373,394</b>	<b>\$2,967,293</b>	<b>\$2,162,458</b>
<b>Insurance Admin:</b>	<b>\$270/EE</b>	<b>\$270/EE</b>	<b>\$270/EE</b>	<b>0.0%</b>
Position Changes	0.00	0.00	0.00	0.00
Total Financial Sources	\$333,770	\$462,604	\$462,604	\$462,604
Total Financial Uses	\$1,476,632	\$1,546,278	\$1,476,151	\$1,454,577
<b>Financial Sources Over/(Under) Uses</b>	<b>(\$1,142,862)</b>	<b>(\$1,083,674)</b>	<b>(\$1,013,547)</b>	<b>(\$991,973)</b>
<b>Retiree Medicare Supplement</b>				
Total Financial Sources	\$494,147	\$516,000	\$496,022	\$500,982
Total Financial Uses	\$507,028	\$516,000	\$496,022	\$500,982
<b>Financial Sources Over/(Under) Uses</b>	<b>(\$12,881)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Retirement Sick Hours</b>	<b>9.0%</b>	<b>3.0%</b>	<b>3.0%</b>	<b>0.0%</b>
Total Financial Sources	\$178,760	\$180,840	\$180,840	\$180,840
Total Financial Uses	\$123,533	\$180,840	\$152,188	\$180,840
<b>Financial Sources Over/(Under) Uses</b>	<b>\$55,227</b>	<b>\$0</b>	<b>\$28,652</b>	<b>\$0</b>
<b>Employee Recognition</b>	<b>\$37/EE</b>	<b>\$37/EE</b>	<b>\$37/EE</b>	<b>\$37/EE</b>
Total Financial Sources	\$54,982	\$55,759	\$55,759	\$55,580
Total Financial Uses	\$40,755	\$59,000	\$59,000	\$59,000
<b>Financial Sources Over/(Under) Uses</b>	<b>\$14,227</b>	<b>(\$3,241)</b>	<b>(\$3,241)</b>	<b>(\$3,420)</b>
<b>Employee Wellness</b>	<b>0.1%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>-12.0%</b>
Position Changes	0.00	0.00	0.00	0.00
Total Financial Sources	\$626,082	\$602,305	\$602,305	\$489,415
Total Financial Uses	\$441,913	\$574,755	\$518,038	\$487,788
<b>Financial Sources Over/(Under) Uses</b>	<b>\$184,169</b>	<b>\$27,550</b>	<b>\$84,267</b>	<b>\$1,627</b>
<b>City University</b>	<b>2.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>11.0%</b>
Position Changes	0.00	0.00	0.00	0.00
Total Financial Sources	\$260,614	\$260,614	\$260,614	\$289,262
Total Financial Uses	\$166,501	\$262,695	\$223,564	\$265,961
<b>Financial Sources Over/(Under) Uses</b>	<b>\$94,113</b>	<b>(\$2,081)</b>	<b>\$37,050</b>	<b>\$23,301</b>
<b>Cafeteria Plan</b>				
Total Financial Sources	\$2,778,375	\$2,750,000	\$2,750,000	\$2,750,000
Total Financial Uses	\$2,778,375	\$2,750,000	\$2,750,000	\$2,750,000
<b>Financial Sources Over/(Under) Uses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Fund Summary:</b>				
Total Financial Sources	\$19,199,908	\$20,734,550	\$20,110,468	\$20,371,281
Total Financial Uses	\$16,810,304	\$19,422,602	\$18,009,994	\$18,934,288
<b>Total Financial Sources Over/(Under) Uses</b>	<b>\$2,389,604</b>	<b>\$1,311,948</b>	<b>\$2,100,474</b>	<b>\$1,436,993</b>
<b>Projected Ending Unassigned Cash Reserve</b>	<b>\$4,375,263</b>	<b>\$5,932,211</b>	<b>\$6,720,737</b>	<b>\$7,912,730</b>
<b>25% Budgeted Cash Reserve Target</b>	<b>\$3,955,633</b>	<b>\$3,967,651</b>	<b>\$3,967,651</b>	<b>\$4,631,405</b>
<b>Above/(Below) Budgeted Cash Reserve Target</b>	<b>\$419,630</b>	<b>\$1,964,560</b>	<b>\$2,753,086</b>	<b>\$3,281,325</b>



## Cost Recovery by Function

Projected FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
1.5%	2.5%	2.5%	2.5%
\$15,583,737	\$15,960,551	\$16,346,660	\$16,742,300
\$14,115,624	\$15,039,533	\$16,039,004	\$17,108,096
\$1,468,113	\$921,018	\$307,656	(\$365,796)
0.0%	0.0%	0.0%	0.0%
0.00	0.00	0.00	0.00
\$462,604	\$462,604	\$462,604	\$462,604
\$1,482,089	\$1,510,145	\$1,537,938	\$1,567,117
(\$1,019,485)	(\$1,047,541)	(\$1,075,334)	(\$1,104,513)
\$505,992	\$511,052	\$516,163	\$521,325
\$505,992	\$511,052	\$516,163	\$521,325
\$0	\$0	\$0	\$0
0.0%	0.0%	0.0%	0.0%
\$180,840	\$180,840	\$180,840	\$180,840
\$180,840	\$180,840	\$180,840	\$180,840
\$0	\$0	\$0	\$0
\$37/EE	\$37/EE	\$37/EE	\$37/EE
\$59,738	\$60,335	\$60,938	\$61,548
\$59,590	\$60,186	\$60,788	\$61,396
\$148	\$149	\$150	\$152
2.0%	2.0%	2.0%	2.0%
0.00	0.00	0.00	0.00
\$499,203	\$509,187	\$519,371	\$529,758
\$482,367	\$492,230	\$502,385	\$512,842
\$16,836	\$16,957	\$16,986	\$16,916
1.0%	1.0%	1.5%	1.5%
0.00	0.00	0.00	0.00
\$292,155	\$295,077	\$299,503	\$303,996
\$294,426	\$297,960	\$302,545	\$306,221
(\$2,271)	(\$2,883)	(\$3,042)	(\$2,225)
\$2,750,000	\$2,750,000	\$2,750,000	\$2,750,000
\$2,750,000	\$2,750,000	\$2,750,000	\$2,750,000
\$0	\$0	\$0	\$0
\$20,334,269	\$20,729,646	\$21,136,079	\$21,552,371
\$19,870,928	\$20,841,946	\$21,889,663	\$23,007,837
\$463,341	(\$112,300)	(\$753,584)	(\$1,455,466)
\$8,376,071	\$8,263,771	\$7,510,187	\$6,054,721
\$4,909,813	\$5,198,502	\$5,510,167	\$5,842,936
\$3,466,258	\$3,065,269	\$2,000,020	\$211,785

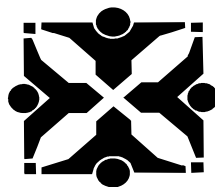
There are a number of different divisions within this fund

- **Insurance:** Revenue is budgeted by position and plan enrollment as of March/April. Claims expenses are estimated based on CBIZ and UHC annual projections. Bad claims experience years may require use of fund balance.
- **Insurance Administration:** Revenue is budgeted as a fixed cost of \$264 per employee in FY 2020. This division accounts for the operating expenses (non claims/premium related expenses) needed to administer the City's various insurance programs. These fees are expected to increase significantly over the next few years in order to reach full recovery of these fees.
- **Retiree Medicare Supplement:** Retirees pay the full cost of the insurance. This division accounts for the premiums paid by retirees and the City's payment to the insurer on the retirees' behalf.
- **Retirement Sick Hours:** Budgeted at \$120 per employee for FY 2020 to fund the program. This program allows permanent employees hired before 9/30/2011 to transfer \$2 per hour of unused sick leave at retirement, or after 10 years of service, to a post-employment health account.
- **Employee Recognition:** The City uses this program to recognize employees at various milestones in their career with the city (every five years), and also includes a retirement gift program. **Service recognition** changed from a gift catalog program to lump sum longevity pay in FY 2019. **Retirement recognition** will also change from a gift catalog program to a lump sum retirement appreciation gift. The annual employee recognition picnic is also included in this division. Each department is charged \$37 per permanent employee to fund this program.
- **Employee Wellness:** Offers a variety of programs to city employees to prevent and reduce chronic health conditions, works with the Health Dept. to provide vaccinations to employees, and administers drug and alcohol testing for new and federally mandated employees.
- **City U:** The City operates a centralized training program for their employees to cultivate a learning culture.
- **The City Tuition Reimbursement Program:**
  - \$25,000 annual amount available for tuition reimbursement - employees can receive up to \$1,200 per year.
  - Has to be an accredited college / university - undergraduate or graduate credit.
  - C or better grade required.
  - Employees are required to reimburse the City for tuition costs if the employee leaves permanent City employment within twenty-four (24) months following completion of reimbursed coursework.
- **Cafeteria Plan:** This is a division that serves as a pass through for amounts from employee checks as well as monthly administrative fees paid to our vendor.
- **401A Plan:** The City has a 401A matching plan available to all employees except uniformed police and fire. When employees contribute up to 2% of their pay to one of the 457 deferred compensation plans the city offers, the City matches the contributions in a 401A plan. The City paid for all of the administrative fees associated with this plan through FY 2018. Starting in FY 2019, the plan document will be updated and employees will begin to pay the administrative fees associated with their account.



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# Self Insurance Fund (Internal Service Fund)



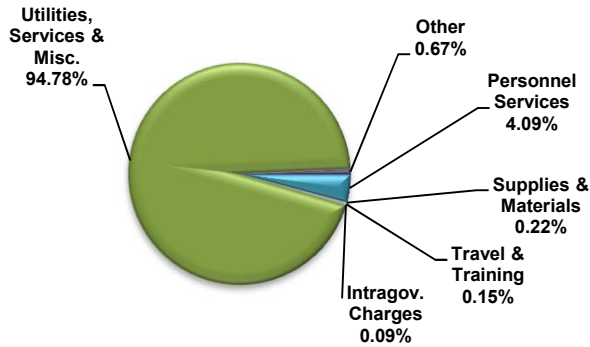
*City of Columbia*

*Columbia, Missouri*

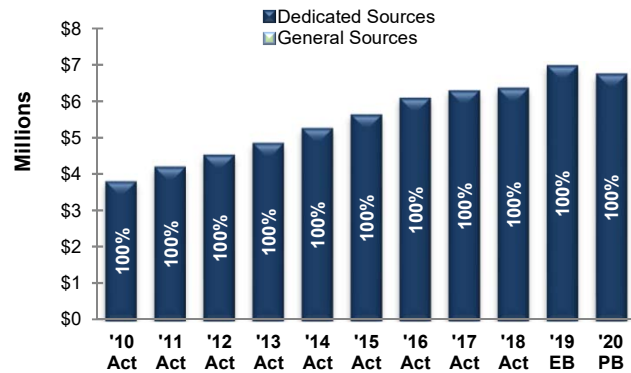
# Self Insurance Reserve Fund (Internal Service Fund)

Fund 6690

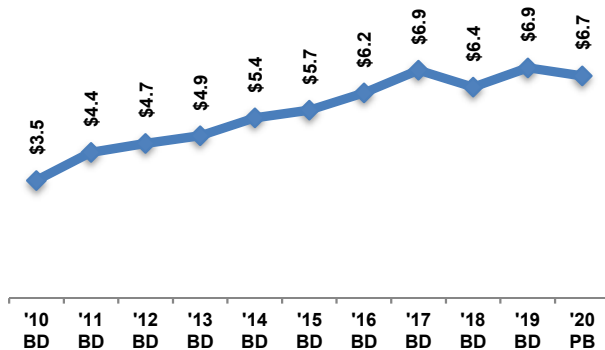
**FY 2020 Total Expenses By Category**



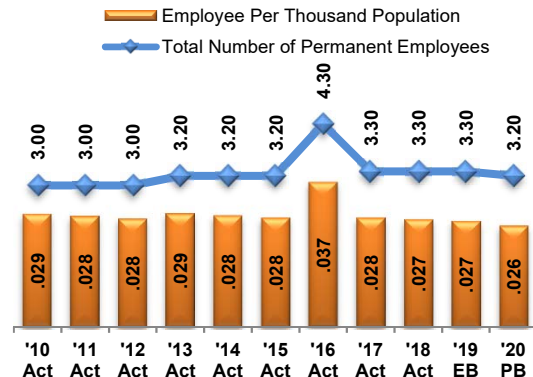
**Funding Sources**



**Budgeted Expense History (in Millions)**



**Permanent Positions**



## Expenditures (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$261,749	\$272,933	\$257,552	\$274,059	\$1,126	0.4%
Supplies & Materials	\$24,016	\$14,800	\$14,800	\$14,800	\$0	0.0%
Travel & Training	\$3,398	\$10,370	\$10,370	\$10,370	\$0	0.0%
Intragov. Charges	\$19,782	\$6,355	\$6,355	\$5,783	(\$572)	(9.0%)
Utilities, Services & Misc.	\$4,059,192	\$6,589,470	\$6,589,470	\$6,348,292	(\$241,178)	(3.7%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$44,880	\$44,880	\$44,880	\$44,880	\$0	0.0%
<b>Total</b>	<b>\$4,413,017</b>	<b>\$6,938,808</b>	<b>\$6,923,427</b>	<b>\$6,698,184</b>	<b>(\$240,624)</b>	<b>(3.5%)</b>
Operating Expenses	\$4,368,137	\$6,893,928	\$6,878,547	\$6,653,304	(\$240,624)	(3.5%)
Non-Operating Expenses	\$44,880	\$44,880	\$44,880	\$44,880	\$0	0.0%
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$4,413,017</b>	<b>\$6,938,808</b>	<b>\$6,923,427</b>	<b>\$6,698,184</b>	<b>(\$240,624)</b>	<b>(3.5%)</b>

## Revenues (Where the Money Comes From)

Gross Rec. & Other Loc. Txes	\$0	\$0	\$0	\$0	\$0	
Interest Revenue	\$41,831	\$253,039	\$253,039	\$253,039	\$0	0.0%
Fees & Service Charges	\$6,220,365	\$6,220,367	\$6,220,367	\$6,095,960	(\$124,407)	(2.0%)
Other Local Revenues	\$44,017	\$0	\$0	\$0	\$0	
Operating Transfers In	\$0	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$0	\$465,402	\$450,021	\$349,185	(\$116,217)	(25.0%)
Less: Current Year Surplus	(\$1,893,196)	\$0	\$0	\$0	\$0	
<b>Dedicated Sources</b>	<b>\$4,413,017</b>	<b>\$6,938,808</b>	<b>\$6,923,427</b>	<b>\$6,698,184</b>	<b>(\$240,624)</b>	<b>(3.5%)</b>
General Sources	\$0	\$0	\$0	\$0	\$0	
<b>Total Funding Sources</b>	<b>\$4,413,017</b>	<b>\$6,938,808</b>	<b>\$6,923,427</b>	<b>\$6,698,184</b>	<b>(\$240,624)</b>	<b>(3.5%)</b>

## Department Summary

### Description

The City of Columbia's Self-Insurance Fund accounts for the transactions and reserves associated with the City's Self-Insurance Program. This program provides coverage for the City's workers' compensation, and property and casualty claims. Claims administration is managed by the Risk Management Division of the City's Finance Department.

### Department Objectives

The Self-insurance Fund, managed by the Risk Management Division, support the departmental objectives by allowing the City to conduct business in an efficient and effective manner through the handling of risk retention, insurance, safety training, and information dissemination. Risk Management is also responsible for monitoring and adherence to applicable federal, state, and local regulations.

### Highlights/Significant Changes

- Personnel Services reflects a \$1,126 increase due to the pay plan changes. Personnel services includes the following pay package for FY 2020: classifications have been moved to new pay bands as recommended by our consultants which may have resulted in a move to minimum adjustment for some employees. There is funding included for an incremental move toward the midpoint for employees that have been in their classification for 3, 4 or 5 years. In order to help address compression issues, a time in class adjustment has been included which is equal to 0.5% for each year employees have been in their classification more than five years. A 0.5% across the board increase has been included for all employees who are below the maximum rate for their pay band (which has been increased by the across the board increase). Supervisor adjustments have been implemented in order to ensure supervisors make 1% above the highest hourly rate of employees they supervise. Total pay plan costs are \$14,718.
- Assistant Director of Finance reallocated from 30% to 20% in this budget with the 10% being reallocated to Finance Administration to reflect additional pension duties assigned after the Pension Administrator position was deleted.
- Intragovernmental charges reflects a \$572 decrease primarily in self insurance charges due to the share of claims decreasing.
- Utilities, Services, and Misc. reflects a \$241,178 decrease primarily due to a lower expected claims amount recommended by the actuary at a 90% confidence level.
- Assisted the city's Information Technology Department in identifying training providers to prevent losses related to Network Security & Privacy (cyber liability) exposures.
- Training offered to City employees in the areas of Winter Weather and Driver Safety; Disaster/Severe Weather Preparedness; Fire Extinguisher Training; and General First Aid. Over 1,100 employees attended these and other safety training sessions routinely provided throughout the year.
- Designed policies and programs for permit-required confined space and evacuation work by city staff.

### Highlights/Significant Changes - continued

- Development of a communication tool to provide managers and supervisors updates about claims and litigation linked with their operations/departments.

#### Planned activities include:

- Establishment of a program to identify and address employees with repeated claims.
- Create and institute lesson plans for the city's Driving Simulator to identify best use to improve employee knowledge and skills.
- Develop and establish a fall protection program for city employees to address potential exposure.

### Fee and Service Charge Methodology

Annually, the City receives an actuarial report which provides claims forecast information used to prepare a long range funding forecast for the fund and calculate the amount that needs to be recovered from the departments for the next year to ensure the fund is properly funded.

The cost of this program is recovered through fees to departments based upon three components:

- 50% of the cost is based on the department's five year claims cost history. The five year claims cost history is used to help smooth out the cost of large claims over time.
- 30% of the cost is based on the department's work comp exposure as determined by industry rates - based on payroll expenses. The workers' compensation exposure recognizes certain jobs have more exposure to potential claims (such as firefighters, law enforcement, electric line workers, etc.) than others (such as employees who work in an office).
- 20% of the cost is based on the department's vehicle exposure which is determined by the number and types of vehicles. The vehicle exposure recognizes that certain vehicles have more exposure to potential claims (such as fire trucks) than other vehicles.

<b>Authorized Personnel</b>
-----------------------------

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
6750 - Asst Director, Finance*	0.30	0.30	0.30	0.20	(0.10)
6600 - Risk Manager	1.00	1.00	1.00	1.00	
6595 - Risk Management Spec.	1.00	1.00	1.00	1.00	
1006 - Sr. Admin. Support Asst.	1.00	1.00	1.00	1.00	
<b>Total Personnel</b>	<b>3.30</b>	<b>3.30</b>	<b>3.30</b>	<b>3.20</b>	<b>(0.10)</b>
Permanent Full-Time	3.30	3.30	3.30	3.20	(0.10)
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>3.30</b>	<b>3.30</b>	<b>3.30</b>	<b>3.20</b>	<b>(0.10)</b>

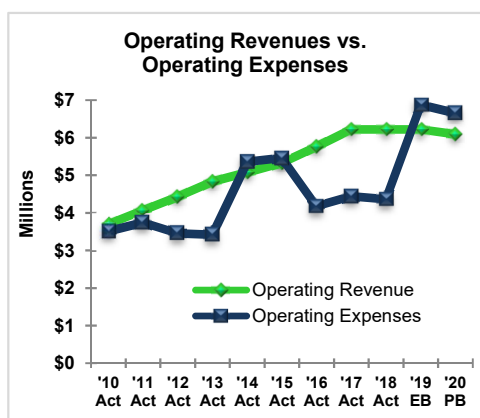
\* In FY 2020, 0.10 FTE Assistant Director Finance reallocated to Finance Administration as this position has been assigned pension related duties after the Pension Administrator position was deleted due to budget cuts.

# Statement of Revenues, Expenses and Changes in Net Position

## Self Insurance Reserve Fund

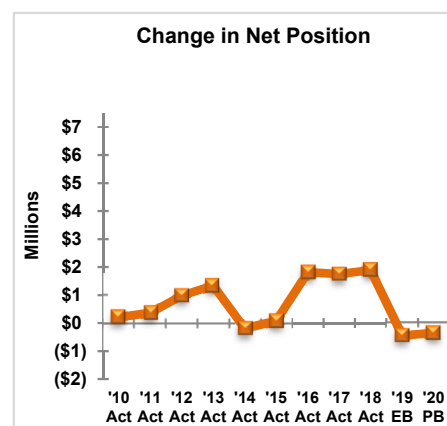
	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Operating Revenues:</b>				
User Charges	\$6,220,365	\$6,220,367	\$6,220,367	\$6,095,960
<b>Total Operating Revenues</b>	<b>\$6,220,365</b>	<b>\$6,220,367</b>	<b>\$6,220,367</b>	<b>\$6,095,960</b>
<b>Operating Expenses:</b>				
Personnel Services	\$261,749	\$272,933	\$257,552	\$274,059
Supplies & Materials	\$24,016	\$14,800	\$14,800	\$14,800
Travel & Training	\$3,398	\$10,370	\$10,370	\$10,370
Intragovernmental Charges	\$19,782	\$6,355	\$6,355	\$5,783
Utilities, Services & Other Misc.	\$4,059,192	\$6,589,470	\$6,589,470	\$6,348,292
Depreciation	\$0	\$0	\$0	\$0
<b>Total Operating Expenses</b>	<b>\$4,368,137</b>	<b>\$6,893,928</b>	<b>\$6,878,547</b>	<b>\$6,653,304</b>
<b>Operating Income (Loss)</b>	<b>\$1,852,228</b>	<b>(\$673,561)</b>	<b>(\$658,180)</b>	<b>(\$557,344)</b>
<b>Non-Operating Revenues:</b>				
Investment Revenue	\$41,831	\$253,039	\$253,039	\$253,039
Misc. Non-Operating Revenue	\$44,017	\$0	\$0	\$0
<b>Total Non-Operating Revenues</b>	<b>\$85,848</b>	<b>\$253,039</b>	<b>\$253,039</b>	<b>\$253,039</b>
<b>Non-Operating Expenses:</b>				
Interest Expense	\$0	\$0	\$0	\$0
Loss on Disposal of Fixed Assets	\$0	\$0	\$0	\$0
<b>Total Non-Operating Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$85,848</b>	<b>\$253,039</b>	<b>\$253,039</b>	<b>\$253,039</b>
<b>Income (Loss) Before Transfers</b>	<b>\$1,938,076</b>	<b>(\$420,522)</b>	<b>(\$405,141)</b>	<b>(\$304,305)</b>
Transfers In	\$0	\$0	\$0	\$0
Transfers Out	(\$44,880)	(\$44,880)	(\$44,880)	(\$44,880)
<b>Net Transfers</b>	<b>(\$44,880)</b>	<b>(\$44,880)</b>	<b>(\$44,880)</b>	<b>(\$44,880)</b>
<b>Change in Net Position</b>	<b>\$1,893,196</b>	<b>(\$465,402)</b>	<b>(\$450,021)</b>	<b>(\$349,185)</b>
Net Position - Beginning	\$8,606,550	\$10,499,746	\$10,499,746	\$10,049,725
<b>Net Position - Ending</b>	<b>\$10,499,746</b>	<b>\$10,034,344</b>	<b>\$10,049,725</b>	<b>\$9,700,540</b>

Note: This statement does not include capital additions, capital project expenses, or debt principal payments.



Operating revenues exceeded operating expenses in FY 2016 - FY 2018 due to lower claims costs. In FY 2019 and FY 2020, expenses are higher than revenues due to intentionally lowered fees to use up the excess cash reserves.

The fund experienced a large positive change in net position for FY 2016 - FY 2018 due to low claims costs. The FY 2019 and FY 2020 budgets reflect negative changes in net position as excess cash reserves are being used down.



# Financial Sources and Uses Self Insurance Reserve Fund

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Financial Sources</b>				
Fees and Service Charges	\$6,220,365	\$6,220,367	\$6,220,367	\$6,095,960
Interest Revenue	\$41,831	\$253,039	\$253,039	\$253,039
Less: GASB 31 Interest Adjustment	\$352,321	\$0	\$0	\$0
Other Local Revenues	\$44,017	\$0	\$0	\$0
<b>Total Financial Sources Before Transfers</b>	<b>\$6,658,534</b>	<b>\$6,473,406</b>	<b>\$6,473,406</b>	<b>\$6,348,999</b>
Transfers In	\$0	\$0	\$0	\$0
<b>Total Financial Sources</b>	<b>\$6,658,534</b>	<b>\$6,473,406</b>	<b>\$6,473,406</b>	<b>\$6,348,999</b>
<b>Financial Uses</b>				
Personnel Services	\$261,749	\$272,933	\$257,552	\$274,059
Less: GASB 16 Vacation Liability Adjustment	(\$290)	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	\$963	\$0	\$0	\$0
Less: GASB 75 OPEB Adjustment	\$344	\$0	\$0	\$0
Supplies & Materials	\$24,016	\$14,800	\$14,800	\$14,800
Travel & Training	\$3,398	\$10,370	\$10,370	\$10,370
Intragovernmental Charges	\$19,782	\$6,355	\$6,355	\$5,783
Utilities, Services & Other Misc.	\$4,059,192	\$6,589,470	\$6,589,470	\$6,348,292
Interest Expense	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Transfers Out	\$44,880	\$44,880	\$44,880	\$44,880
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
<b>Total Financial Uses</b>	<b>\$4,414,034</b>	<b>\$6,938,808</b>	<b>\$6,923,427</b>	<b>\$6,698,184</b>
<b>Financial Sources Over (Under) Uses</b>	<b>\$2,244,500</b>	<b>(\$465,402)</b>	<b>(\$450,021)</b>	<b>(\$349,185)</b>
<b>Unassigned Cash Reserves</b>				
Beginning Unassigned Cash Reserve		\$9,735,260	\$9,735,260	\$9,285,239
Financial Sources Over/(Under) Uses		(\$465,402)	(\$450,021)	(\$349,185)
Current Assets	\$16,644,404			
Less: GASB 31 Pooled Cash Adj	\$550,623			
Less: Investments <i>(Required to remain self insured)</i>	(\$1,282,534)			
Less: Current Liabilities	(\$2,028,698)			
Less: Non Current Claims Payable	(\$4,148,535)			
<b>Unassigned Cash Reserve</b>	<b>\$9,735,260</b>	<b>\$9,269,858</b>	<b>\$9,285,239</b>	<b>\$8,936,054</b>
Budgeted Claims	\$4,205,131	\$4,764,342	\$4,764,342	\$4,284,982
Budgeted Insurance Premiums	\$1,374,500	\$1,382,500	\$1,382,500	\$1,636,262
<b>Budgeted Cash Reserve Target</b>	<b>\$5,579,631</b>	<b>\$6,146,842</b>	<b>\$6,146,842</b>	<b>\$5,921,244</b>
<b>Above/(Below) Cash Reserve Target</b>	<b>\$4,155,629</b>	<b>\$3,123,016</b>	<b>\$3,138,397</b>	<b>\$3,014,810</b>
<b>Fee Changes:</b>	0%	0%	0%	-2%
<b>Position Changes:</b>	0.00	0.00	0.00	0.00

# Financial Sources and Uses Self Insurance Reserve Fund

Projected FY 2021	Projected FY 2022	Projected FY 2023	Projected FY 2024
\$6,187,399	\$6,620,517	\$7,150,158	\$7,722,171
\$253,039	\$253,039	\$253,039	\$253,039
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
<b>\$6,440,438</b>	<b>\$6,873,556</b>	<b>\$7,403,197</b>	<b>\$7,975,210</b>
\$0	\$0	\$0	\$0
<b>\$6,440,438</b>	<b>\$6,873,556</b>	<b>\$7,403,197</b>	<b>\$7,975,210</b>

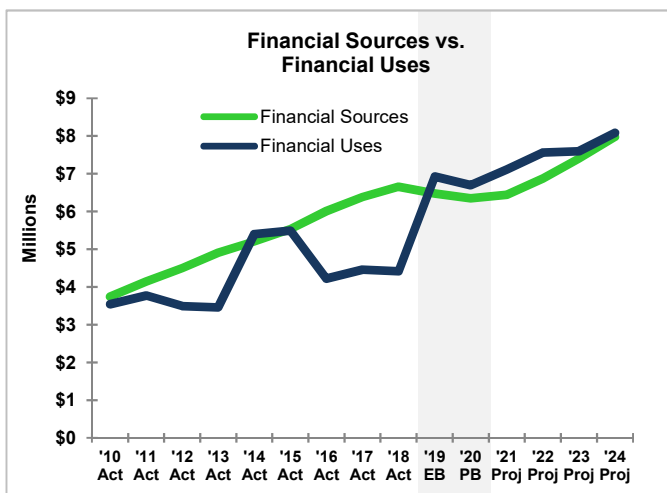
The Financial Sources and Uses Statement is a management tool which provides a more complete look at the cash reserve for the operation compared to the expenses and other uses of the operation. This allows management to examine the projected ending cash reserves for the operation compared to a budgeted cash reserve target which provides useful information about the financial health of the fund.

This statement takes information from the revenues, expenses, and changes in net position statement and subtracts out non-cash items (depreciation, loss on disposal of fixed assets, and GASB adjustments for interest revenue, pensions, and vacation liabilities). This statement also includes capital item purchases (such as fleet replacements), principal payments, and enterprise revenue that will be used to pay for capital project costs which are reflected on the balance sheet.

\$279,540	\$285,131	\$290,834	\$296,651
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$14,949	\$15,099	\$15,251	\$15,404
\$10,571	\$10,776	\$10,986	\$11,200
\$5,758	\$5,807	\$5,857	\$5,907
\$6,759,903	\$7,200,697	\$7,232,181	\$7,710,664
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$44,880	\$44,880	\$44,880	\$44,880
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
<b>\$7,115,601</b>	<b>\$7,562,390</b>	<b>\$7,599,989</b>	<b>\$8,084,706</b>

<b>(\$675,163)</b>	<b>(\$688,834)</b>	<b>(\$196,792)</b>	<b>(\$109,496)</b>
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\$8,936,054	\$8,260,891	\$7,572,057	\$7,375,266
(\$675,163)	(\$688,834)	(\$196,792)	(\$109,496)



Financial sources exceeded financial uses in FY 2016 thru FY 2018 due to lower claims costs. There is no rate increase included for FY 2020 and rate increases will be kept low for the next few years in order to use down excess cash reserves.

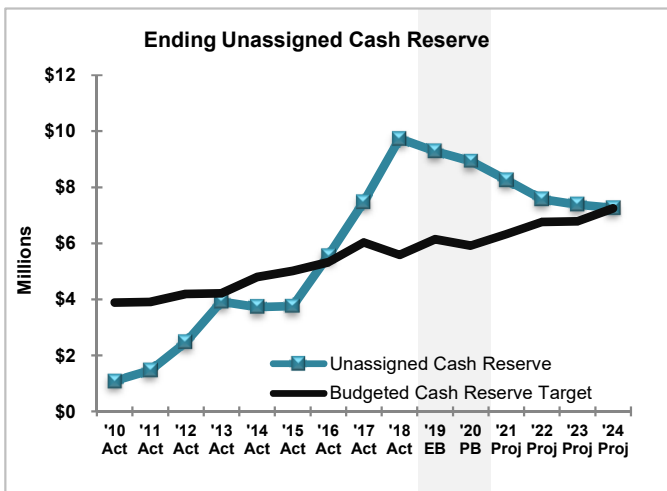
<b>\$8,260,891</b>	<b>\$7,572,057</b>	<b>\$7,375,266</b>	<b>\$7,265,770</b>
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\$4,553,518	\$4,838,993	\$4,701,791	\$4,996,992
\$1,771,065	\$1,917,876	\$2,077,808	\$2,252,081
<b>\$6,324,583</b>	<b>\$6,756,869</b>	<b>\$6,779,599</b>	<b>\$7,249,073</b>

<b>\$1,936,308</b>	<b>\$815,188</b>	<b>\$595,667</b>	<b>\$16,697</b>
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2%	7%	8%	8%
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0.00	0.00	0.00	0.00
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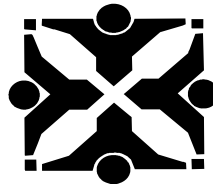


Ending unassigned cash reserves grew in FY 2017 and FY 2018 due to unexpected lower claims. Fees for the next few years will be set to recover less than the projected costs in order to use down excess cash reserves.



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# Custodial and Building Maintenance Fund (Internal Service Fund)



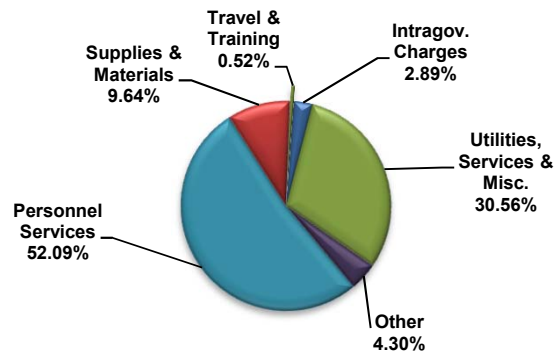
*City of Columbia*

*Columbia, Missouri*

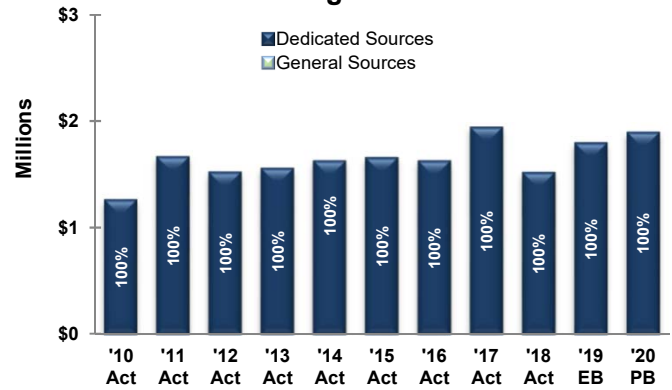
# Custodial & Maintenance Services Fund - Summary

Fund 6710

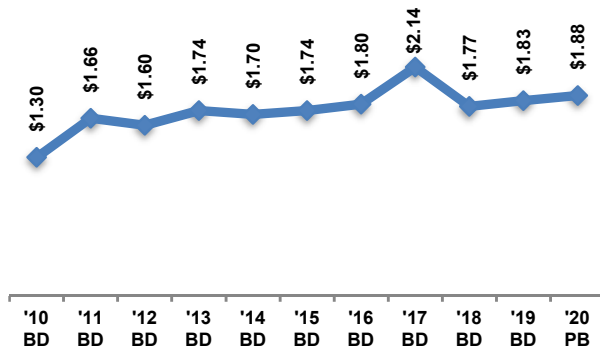
**FY 2020 Total Expenses By Category**



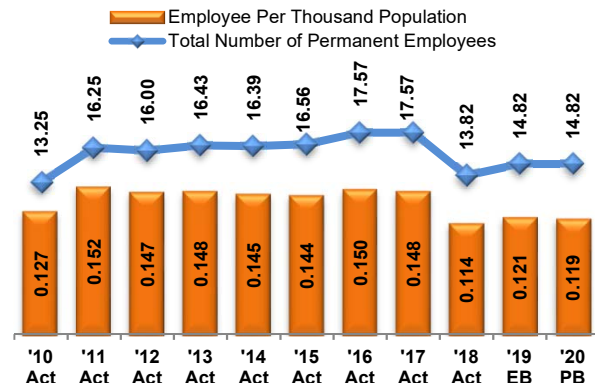
**Funding Sources**



**Budgeted Expense History (in Millions)**



**Permanent Positions**



## Expenditures (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$749,638	\$954,747	\$891,221	\$978,188	\$23,441	2.5%
Supplies & Materials	\$201,481	\$173,767	\$175,416	\$181,121	\$7,354	4.2%
Travel & Training	\$3,565	\$10,203	\$10,203	\$9,852	(\$351)	(3.4%)
Intragov. Charges	\$59,480	\$45,139	\$45,139	\$54,308	\$9,169	20.3%
Utilities, Services & Misc.	\$580,171	\$537,319	\$548,049	\$573,841	\$36,522	6.8%
Capital	\$0	\$26,721	\$26,721	\$0	(\$26,721)	(100.0%)
Other	\$84,129	\$80,734	\$80,734	\$80,734	\$0	0.0%
<b>Total</b>	<b>\$1,678,464</b>	<b>\$1,828,630</b>	<b>\$1,777,483</b>	<b>\$1,878,044</b>	<b>\$49,414</b>	<b>2.7%</b>
Operating Expenses	\$1,607,475	\$1,736,809	\$1,685,662	\$1,812,944	\$76,135	4.4%
Non-Operating Expenses	\$70,989	\$65,100	\$65,100	\$65,100	\$0	0.0%
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$26,721	\$26,721	\$0	(\$26,721)	(100.0%)
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$1,678,464</b>	<b>\$1,828,630</b>	<b>\$1,777,483</b>	<b>\$1,878,044</b>	<b>\$49,414</b>	<b>2.7%</b>

## Revenues (Where the Money Comes From)

Gross Rec. & Other Local Taxes	\$0	\$0	\$0	\$0	\$0	
Interest Revenue	\$7,881	\$17,056	\$41,580	\$41,580	\$24,524	143.8%
Fees & Service Charges	\$1,492,586	\$1,591,210	\$1,591,210	\$1,647,339	\$56,129	3.5%
Other Local Revenues	\$1,161	\$0	\$2,272	\$0	\$0	
Operating Transfers In	\$0	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$176,836	\$220,364	\$142,421	\$189,125	(\$31,239)	(14.2%)
Less: Current Year Surplus	\$0	\$0	\$0	\$0	\$0	
<b>Dedicated Sources</b>	<b>\$1,678,464</b>	<b>\$1,828,630</b>	<b>\$1,777,483</b>	<b>\$1,878,044</b>	<b>\$49,414</b>	<b>2.7%</b>
General Sources	\$0	\$0	\$0	\$0	\$0	
<b>Total Funding Sources</b>	<b>\$1,678,464</b>	<b>\$1,828,630</b>	<b>\$1,777,483</b>	<b>\$1,878,044</b>	<b>\$49,414</b>	<b>2.7%</b>

## Description

## Description

The Custodial and Maintenance Services Fund provides custodial services to the City Hall, Howard, Gentry, Sanford Kempton (Health), Wabash, Grissum Building, Fleet West, Parking Enforcement, and CDBG, located in the 5th Street Garage. Building maintenance is provided to these facilities as well as the Walton Building, various police buildings (excluding the training facility) and other city facilities.

## Department Objectives

To provide for functional, safe, healthful and clean facilities at the best cost and to preserve the facilities. Preventive maintenance and good housekeeping affects not only the life and maintenance costs of a facility, but also the morale and productivity of the occupants and users and the perception of the public.

## Highlights and Significant Changes

- In FY 2019 the Building Facilities Manager position was filled. This position will oversee and implement a long-range maintenance plan developed from the assessment that was completed in FY 2018.
- FY 2018 Custodial had a reduction of (2) (1.00) FTE's and Building Maintenance a reduction of (1.00) FTE. As a result of these cuts, there was a reduction in custodial services offered.
- The buildings served by this department house primarily general fund operations. Custodial charges are charged 70% to the general fund. Building maintenance charges are charged 74% to the general fund.
- Budget cuts of \$37,083 were taken to offset the pay package costs of \$11,687 by decreasing temporary, stand by and overtime budgets. The FY 2020 budget includes the full-year cost of the Building Facility Manager which was added for six months in FY 2019. Personnel services includes the following pay package for FY 2020: classifications have been moved to new pay bands as recommended by our consultants which may have resulted in a move to minimum adjustment for some employees. There is funding included for an incremental move toward the midpoint for employees that have been in their classification for 3, 4 or 5 years. In order to help address compression issues, a time in class adjustment has been included which is equal to 0.5% for each year employees have been in their classification more than five years. A 0.5% across the board increase has been included for all employees who are below the maximum rate for their pay band (which has been increased by the across the board increase). Supervisor adjustments have been implemented in order to ensure supervisors make 1% above the highest hourly rate of employees they supervise.

## Fee and Service Charge Methodology

There are three separate intragovernmental charges which are used to recover the cost of the Custodial and Building Maintenance Fund.

- Maintenance Charges are charged to departments located in buildings maintained by the building maintenance staff. These buildings include Daniel Boone, Gentry, Police, Grissum, Walton, Armory, Wabash, Health, Parking Enforcement located in the 5th Street Garage and Howard buildings. A four year average of percent of time performing routine maintenance per building is used to calculate the maintenance charge per building. This amount is then used to calculate a per square foot charge per building which is allocated to departments on the basis of the square feet they utilize.
- Custodial Charges are charged to departments located in buildings cleaned by custodial staff. These include the Daniel Boone, Gentry, Grissum, Howard, Health, Parking Enforcement located in the 5th Street Garage and Wabash buildings. Custodial staff maintains a record of time spent per building for the year. That is converted into a percent of time spent in a particular building and that percent is multiplied by the cost of providing custodial services. The total cost per building is then broken down into a cost per square foot. Each department is assessed a custodial charge based upon the number of square feet they utilize in the building as well as a portion of the shared common space.
- Building Utility Charges are charged to departments located in buildings where the Custodial and Maintenance Services Fund pays the utility bill. These buildings include Daniel Boone, Gentry, Wabash, and Howard buildings. The previous year's utility bills are used to calculate a percent spent per building which is then applied to the forecasted utility amounts for next year. The amount per building is used to calculate a per square foot charge per building which is allocated to departments on the basis of the square feet they utilize.

## Authorized Personnel

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
Building Maintenance	5.82	6.82	6.82	6.82	
Custodial Services	8.00	8.00	8.00	8.00	
<b>Total Personnel</b>	<b>13.82</b>	<b>14.82</b>	<b>14.82</b>	<b>14.82</b>	
Permanent Full-Time	12.32	13.32	14.07	14.07	
Permanent Part-Time	1.50	1.50	0.75	0.75	
<b>Total Permanent</b>	<b>13.82</b>	<b>14.82</b>	<b>14.82</b>	<b>14.82</b>	
<b>Department Totals</b>					
Permanent Full-Time	12.32	13.32	14.07	14.07	
Permanent Part-Time	1.50	1.50	0.75	0.75	
<b>Total Permanent</b>	<b>13.82</b>	<b>14.82</b>	<b>14.82</b>	<b>14.82</b>	

# Custodial & Maintenance Services

## Budget Detail By Division

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
<b>Building Maintenance</b>						
Personnel Services	\$373,316	\$484,415	\$467,537	\$531,327	\$46,912	9.7%
Supplies and Materials	\$122,972	\$106,200	\$107,700	\$110,068	\$3,868	3.6%
Travel and Training	\$2,965	\$7,760	\$7,760	\$7,838	\$78	1.0%
Intragovernmental Charges	\$44,211	\$31,492	\$31,492	\$39,794	\$8,302	26.4%
Utilities, Services, & Misc.	\$253,041	\$173,917	\$184,245	\$211,330	\$37,413	21.5%
Capital	\$0	\$26,721	\$26,721	\$0	(\$26,721)	(100.0%)
Other	\$60,042	\$56,647	\$56,647	\$56,647	\$0	0.0%
<b>Total</b>	<b>\$856,547</b>	<b>\$887,152</b>	<b>\$882,102</b>	<b>\$957,004</b>	<b>\$69,852</b>	<b>7.9%</b>
<b>Custodial Services</b>						
Personnel Services	\$376,322	\$470,332	\$423,684	\$446,861	(\$23,471)	(5.0%)
Supplies and Materials	\$78,509	\$67,567	\$67,716	\$71,053	\$3,486	5.2%
Travel and Training	\$600	\$2,443	\$2,443	\$2,014	(\$429)	(17.6%)
Intragovernmental Charges	\$15,269	\$13,647	\$13,647	\$14,514	\$867	6.4%
Utilities, Services, & Misc.	\$15,423	\$19,968	\$20,370	\$17,392	(\$2,576)	(12.9%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$24,087	\$24,087	\$24,087	\$24,087	\$0	0.0%
<b>Total</b>	<b>\$510,210</b>	<b>\$598,044</b>	<b>\$551,947</b>	<b>\$575,921</b>	<b>(\$22,123)</b>	<b>(3.7%)</b>
<b>Utilities</b>						
Utilities, Services, & Misc.	\$311,707	\$343,434	\$343,434	\$345,119	\$1,685	0.5%
<b>Total</b>	<b>\$311,707</b>	<b>\$343,434</b>	<b>\$343,434</b>	<b>\$345,119</b>	<b>\$1,685</b>	<b>0.5%</b>
<b>Department Totals</b>						
Personnel Services	\$749,638	\$954,747	\$891,221	\$978,188	\$23,441	2.5%
Supplies and Materials	\$201,481	\$173,767	\$175,416	\$181,121	\$7,354	4.2%
Travel and Training	\$3,565	\$10,203	\$10,203	\$9,852	(\$351)	(3.4%)
Intragovernmental Charges	\$59,480	\$45,139	\$45,139	\$54,308	\$9,169	20.3%
Utilities, Services, & Misc.	\$580,171	\$537,319	\$548,049	\$573,841	\$36,522	6.8%
Capital	\$0	\$26,721	\$26,721	\$0	(\$26,721)	(100.0%)
Other	\$84,129	\$80,734	\$80,734	\$80,734	\$0	0.0%
<b>Total</b>	<b>\$1,678,464</b>	<b>\$1,828,630</b>	<b>\$1,777,483</b>	<b>\$1,878,044</b>	<b>\$49,414</b>	<b>2.7%</b>

## Authorized Personnel By Division

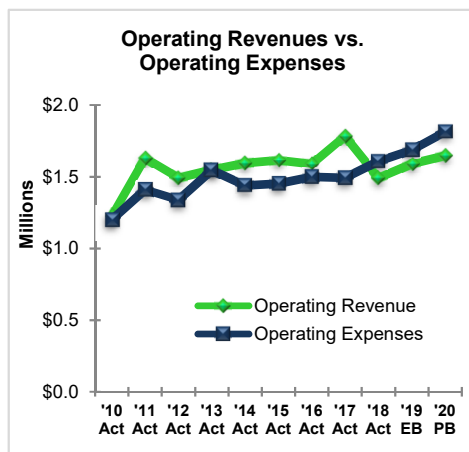
	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
<b>Building Maintenance</b>					
9905 - Deputy City Manager	0.02	0.02	0.02	0.02	
6204 - Financial Analyst	0.10	0.10	0.10	0.10	
5901 - Director, Public Works	0.10	0.10	0.10	0.10	
5800 - Asst to the Public Works Director	0.05	0.05	0.05	0.05	
2407 - Building & Grounds Supervisor	0.80	0.80	0.80	0.80	
2397 - Maintenance Asst - 773	1.00	1.00	1.00	1.00	
2394 - Senior Bldg Maint Mechanic-773	2.00	2.00	2.00	2.00	
2390 - Building Maint Mechanic-773	1.00	1.00	1.00	1.00	
2385 - Building Facilities Manager *	0.00	1.00	1.00	1.00	
1007 - Administrative Supervisor	0.10	0.10	0.10	0.10	
1006 - Senior Admin Support Assistant	0.65	0.65	0.65	0.65	
<b>Total Personnel</b>	<b>5.82</b>	<b>6.82</b>	<b>6.82</b>	<b>6.82</b>	
Permanent Full-Time	5.82	6.82	6.82	6.82	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>5.82</b>	<b>6.82</b>	<b>6.82</b>	<b>6.82</b>	
<b>Custodial Services</b>					
5901 - Director, Public Works	0.05	0.05	0.05	0.05	
2407 - Building & Grounds Supervisor	0.20	0.20	0.20	0.20	
2003 - Custodian-773	5.75	5.75	5.75	5.75	
2002 - Custodian Supervisor	2.00	2.00	2.00	2.00	
<b>Total Personnel</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	
Permanent Full-Time	6.50	6.50	7.25	7.25	
Permanent Part-Time	1.50	1.50	0.75	0.75	
<b>Total Permanent</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	

\* In FY 2019, 1.00 FTE Building Facilities Manager was added to maintain all City owned facilities.

### Revenues, Expenses and Changes in Net Position Custodial and Maintenance Services

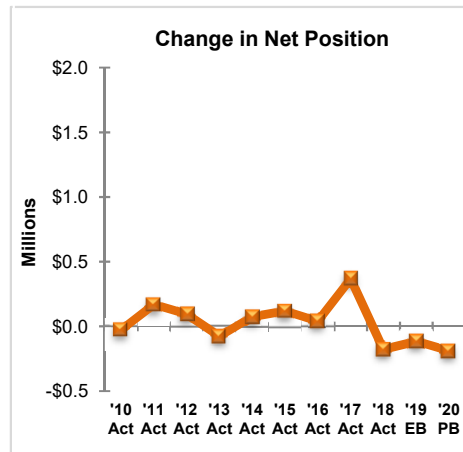
	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Operating Revenues:</b>				
Building Maintenance User Charges	\$651,019	\$739,282	\$739,282	\$786,476
Custodial User Charges	\$508,122	\$508,122	\$508,122	\$515,744
Utilities User Charges	\$333,445	\$343,806	\$343,806	\$345,119
<b>Total Operating Revenues</b>	<b>\$1,492,586</b>	<b>\$1,591,210</b>	<b>\$1,591,210</b>	<b>\$1,647,339</b>
<b>Operating Expenses:</b>				
Personnel Services	\$749,638	\$954,747	\$891,221	\$978,188
Supplies & Materials	\$201,481	\$173,767	\$175,416	\$181,121
Travel & Training	\$3,565	\$10,203	\$10,203	\$9,852
Intragovernmental Charges	\$59,480	\$45,139	\$45,139	\$54,308
Utilities, Services & Other Misc.	\$580,171	\$537,319	\$548,049	\$573,841
Depreciation	\$13,140	\$15,634	\$15,634	\$15,634
<b>Total Operating Expenses</b>	<b>\$1,607,475</b>	<b>\$1,736,809</b>	<b>\$1,685,662</b>	<b>\$1,812,944</b>
<b>Operating Income (Loss)</b>	<b>(\$114,889)</b>	<b>(\$145,599)</b>	<b>(\$94,452)</b>	<b>(\$165,605)</b>
<b>Non-Operating Revenues:</b>				
Investment Revenue	\$7,881	\$17,056	\$41,580	\$41,580
Misc. Non-Operating Revenue	\$1,161	\$0	\$2,272	\$0
<b>Total Non-Operating Revenues</b>	<b>\$9,042</b>	<b>\$17,056</b>	<b>\$43,852</b>	<b>\$41,580</b>
<b>Non-Operating Expenses:</b>				
Loss on Disposal of Fixed Assets	\$5,889	\$0	\$0	\$0
Interest Expense	\$0	\$0	\$0	\$0
<b>Total Non-Operating Expenses</b>	<b>\$5,889</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$3,153</b>	<b>\$17,056</b>	<b>\$43,852</b>	<b>\$41,580</b>
<b>Income (Loss) Before Transfers</b>	<b>(\$111,736)</b>	<b>(\$128,543)</b>	<b>(\$50,600)</b>	<b>(\$124,025)</b>
Transfers In	\$0	\$0	\$0	\$0
Transfers Out	(\$65,100)	(\$65,100)	(\$65,100)	(\$65,100)
<b>Total Transfers</b>	<b>(\$65,100)</b>	<b>(\$65,100)</b>	<b>(\$65,100)</b>	<b>(\$65,100)</b>
<b>Change in Net Position</b>	<b>(\$176,836)</b>	<b>(\$193,643)</b>	<b>(\$115,700)</b>	<b>(\$189,125)</b>
Net Position - Beginning	\$1,786,145	\$1,609,309	\$1,609,309	\$1,493,609
<b>Net Position - Ending</b>	<b>\$1,609,309</b>	<b>\$1,415,666</b>	<b>\$1,493,609</b>	<b>\$1,304,484</b>

Note: This statement does not include capital additions, capital project expenses, or debt principal payments.



Operating revenues exceeded operating expenses from FY 2014 to FY 2017 due to turnover and lower utility costs. Estimated 2019 and Proposed FY 2020 operating revenues are projected to be lower than operating expense in order to use down excess cash reserves.

In FY 2019 and 2020, a negative change is budgeted in order to use down some of the excess cash in the fund. The goal of an internal service fund such as this one is to recover costs over time and not to generate significant cash reserves.



### Financial Sources and Uses Custodial and Maintenance Services

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Financial Sources</b>				
Building Maintenance User Charges	\$651,019	\$739,282	\$739,282	\$786,476
Custodial Charges	\$508,122	\$508,122	\$508,122	\$515,744
Utility User Charges	\$333,445	\$343,806	\$343,806	\$345,119
Interest Revenue	\$7,881	\$17,056	\$41,580	\$41,580
Less: GASB 31 Interest Adjustment	\$33,881	\$0	\$0	\$0
Miscellaneous Non-Operating Revenue	\$1,161	\$0	\$2,272	\$0
<b>Total Financial Sources Before Transfers</b>	<b>\$1,535,509</b>	<b>\$1,608,266</b>	<b>\$1,635,062</b>	<b>\$1,688,919</b>
Transfers In	\$0	\$0	\$0	\$0
<b>Total Financial Sources</b>	<b>\$1,535,509</b>	<b>\$1,608,266</b>	<b>\$1,635,062</b>	<b>\$1,688,919</b>

### Financial Uses

Personnel Services	\$749,638	\$954,747	\$891,221	\$978,188
Less: GASB 16 Vacation Liability Adjustment	(\$5,925)	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	(\$29,883)	\$0	\$0	\$0
Less: GASB 75 Adjustment	\$1,439	\$0	\$0	\$0
Supplies & Materials	\$201,481	\$173,767	\$175,416	\$181,121
Travel & Training	\$3,565	\$10,203	\$10,203	\$9,852
Intragovernmental Charges	\$59,480	\$45,139	\$45,139	\$54,308
Utilities, Services & Other Misc.	\$580,171	\$537,319	\$548,049	\$573,841
Interest Expense	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Transfers Out	\$65,100	\$65,100	\$65,100	\$65,100
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$26,721	\$26,721	\$0
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
<b>Total Financial Uses</b>	<b>\$1,625,066</b>	<b>\$1,812,996</b>	<b>\$1,761,849</b>	<b>\$1,862,410</b>

<b>Financial Sources Over/(Under) Uses</b>	<b>(\$89,557)</b>	<b>(\$204,730)</b>	<b>(\$126,787)</b>	<b>(\$173,491)</b>
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### Unassigned Cash Reserves

Beginning Unassigned Cash Reserve		\$1,324,763	\$1,324,763	\$1,197,976
Financial Sources Over/(Under) Uses		(\$204,730)	(\$126,787)	(\$173,491)
Current Assets	\$1,362,549			
Less: GASB 31 Pooled Cash Adj	\$69,467			
Less: Current Liabilities	(\$107,253)			
<b>Ending Cash Reserve</b>	<b>\$1,324,763</b>	<b>\$1,120,033</b>	<b>\$1,197,976</b>	<b>\$1,024,485</b>

Budgeted Operating Expenses w/o Depreciation	\$1,595,473	\$1,722,737	\$1,722,737	\$1,797,310
Add: Budgeted Operating Transfers to Other Funds	\$65,100	\$65,100	\$65,100	\$65,100
Add: Budgeted Interest Expense	\$0	\$0	\$0	\$0
Add: Budgeted Principal Payments	\$0	\$0	\$0	\$0
Add: Budgeted Capital Additions	\$0	\$26,721	\$26,721	\$0
<b>Total Budgeted Financial Uses</b>	<b>\$1,660,573</b>	<b>\$1,814,558</b>	<b>\$1,814,558</b>	<b>\$1,862,410</b>
	x 20%	x 20%	x 20%	x 20%
<b>Budgeted Cash Reserve Target</b>	<b>\$332,115</b>	<b>\$362,912</b>	<b>\$362,912</b>	<b>\$372,482</b>

<b>Above/(Below) Cash Reserve Target</b>	<b>\$992,648</b>	<b>\$757,121</b>	<b>\$835,064</b>	<b>\$652,003</b>
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Projected FY 2021	Projected FY 2022	Projected FY 2023	Projected FY 2024
\$816,279	\$847,246	\$886,739	\$931,990
\$536,374	\$557,829	\$585,720	\$615,006
\$349,280	\$353,513	\$357,819	\$362,200
\$41,580	\$41,580	\$41,580	\$41,580
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
<b>\$1,743,513</b>	<b>\$1,800,168</b>	<b>\$1,871,858</b>	<b>\$1,950,776</b>
\$0	\$0	\$0	\$0
<b>\$1,743,513</b>	<b>\$1,800,168</b>	<b>\$1,871,858</b>	<b>\$1,950,776</b>

The Financial Sources and Uses Statement is a management tool which provides a more complete look at the cash reserve for the operation compared to the expenses and other uses of the operation. This allows management to examine the projected ending cash reserves for the operation compared to a budgeted cash reserve target which provides useful information about the financial health of the fund.

This statement takes information from the revenues, expenses and changes in net position statement and subtracts out non-cash items (depreciation, loss on disposal of fixed assets, and GASB adjustments for interest revenue, pensions, and vacation liabilities). This statement also includes capital item purchases (such as fleet replacements), principal payments, and enterprise revenue that will be used to pay for capital project costs which are reflected on the balance sheet.

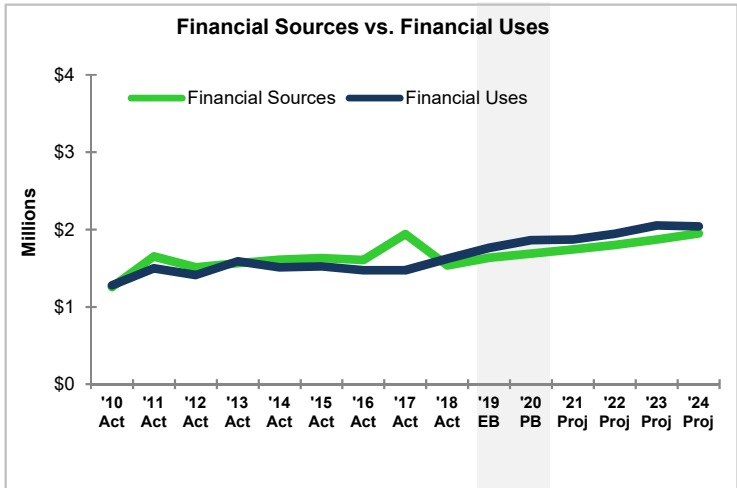
\$997,752	\$1,017,707	\$1,038,061	\$1,058,823
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$184,254	\$190,668	\$197,373	\$204,388
\$9,941	\$10,030	\$10,120	\$10,211
\$55,027	\$56,846	\$59,190	\$61,647
\$559,937	\$605,952	\$623,172	\$641,710
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$65,100	\$65,100	\$65,100	\$65,100
\$0	\$0	\$0	\$0
\$0	\$0	\$60,000	\$0
\$0	\$0	\$0	\$0
<b>\$1,872,011</b>	<b>\$1,946,303</b>	<b>\$2,053,016</b>	<b>\$2,041,879</b>

<b>(\$128,498)</b>	<b>(\$146,135)</b>	<b>(\$181,158)</b>	<b>(\$91,103)</b>
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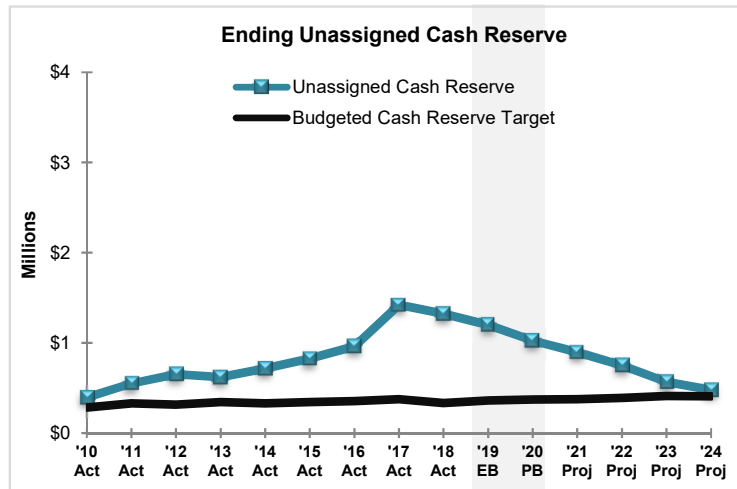
\$1,024,485	\$895,987	\$749,852	\$568,694
(\$128,498)	(\$146,135)	(\$181,158)	(\$91,103)

<b>\$895,987</b>	<b>\$749,852</b>	<b>\$568,694</b>	<b>\$477,591</b>
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\$1,806,911	\$1,881,203	\$1,927,916	\$1,976,779
\$65,100	\$65,100	\$65,100	\$65,100
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$60,000	\$0
<b>\$1,872,011</b>	<b>\$1,946,303</b>	<b>\$2,053,016</b>	<b>\$2,041,879</b>
x 20%	x 20%	x 20%	x 20%
<b>\$374,402</b>	<b>\$389,261</b>	<b>\$410,603</b>	<b>\$408,376</b>
<b>\$521,585</b>	<b>\$360,591</b>	<b>\$158,091</b>	<b>\$69,215</b>



Financial sources are budgeted below financial uses for FY 2019 through FY 2023 in order to use down some excess unassigned cash reserves.



Unassigned cash reserves increased from FY 2010 to FY 2017 due to employee turnover and lower utility costs. Management plans to use down excess reserves over the next few years to bring cash reserves in line with the budgeted cash reserve target. No increase is reflected for Custodial, Building Maintenance, or Building Utility fees for FY 2020.



## Cost Recovery by Function

	Actual FY 2018	Adjusted FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Building Maintenance Services</b>				
<i>Position Changes</i>	0.00	1.00	1.00	0.00
<i>Fee Increases to Departments</i>	(17.72%)	5.00%	5.00%	0.00%
Financial Sources: Maintenance	\$678,606	\$749,397	\$766,954	\$812,273
Financial Uses: Maintenance	\$831,723	\$871,518	\$866,468	\$941,370
<b>Financial Sources Over/(Under) Uses</b>	<b>(\$153,117)</b>	<b>(\$122,121)</b>	<b>(\$99,514)</b>	<b>(\$129,097)</b>

In the past few years the City has renovated many of the downtown campus buildings. A Building Facilities Manager was hired in FY 2019 to develop and implement a facilities maintenance plan to ensure all of the various buildings and other structures owned by the City are properly maintained based on the city wide building assessment that was funded in FY 2018. City maintenance crews currently provide routine maintenance in thirteen of the facilities. This five year forecast reflects a centralization of facility maintenance within this department.

<b>Custodial Services</b>				
<i>Position Changes</i>	(0.75)	0.00	0.00	0.00
<i>Fee Increases to Departments</i>	(20.70%)	0.00%	0.00%	1.50%
Financial Sources: Custodial	\$523,458	\$515,063	\$524,302	\$531,527
Financial Uses: Custodial	\$481,636	\$598,044	\$551,947	\$575,921
<b>Financial Sources Over/(Under) Uses</b>	<b>\$41,822</b>	<b>(\$82,981)</b>	<b>(\$27,645)</b>	<b>(\$44,394)</b>

Custodial services are currently provided to eight buildings.

<b>Building Utilities</b>				
<i>Position Changes</i>	0.00	0.00	0.00	0.00
<i>Fee Increases to Departments</i>	(5.17%)	3.11%	3.11%	0.38%
Financial Sources: Utility	\$333,445	\$343,806	\$343,806	\$345,119
Financial Uses: Utility	\$311,707	\$343,434	\$343,434	\$345,119
<b>Financial Sources Over/(Under) Uses</b>	<b>\$21,738</b>	<b>\$372</b>	<b>\$372</b>	<b>\$0</b>

<b>Total Custodial and Maintenance</b>				
Total Financial Sources	\$1,535,509	\$1,608,266	\$1,635,062	\$1,688,919
Total Financial Uses	\$1,625,066	\$1,812,996	\$1,761,849	\$1,862,410
<b>Financial Sources Over/(Under) Uses</b>	<b>(\$89,557)</b>	<b>(\$204,730)</b>	<b>(\$126,787)</b>	<b>(\$173,491)</b>
Beginning Unassigned Cash Reserve		\$1,324,763	\$1,324,763	\$1,197,976
Financial Sources Over/(Under) Uses		(\$204,730)	(\$126,787)	(\$173,491)
Current Assets	\$1,362,549			
Less: GASB 31 Pooled Cash Adj	\$69,467			
Less: Current Liabilities	(\$107,253)			
<b>Projected Ending Unassigned Cash Reserve</b>	<b>\$1,324,763</b>	<b>\$1,120,033</b>	<b>\$1,197,976</b>	<b>\$1,024,485</b>
Total Budgeted Financial Uses	\$1,660,573	\$1,814,558	\$1,814,558	\$1,862,410
x Cash Reserve Percent	x20%	x20%	x20%	x20%
<b>Budgeted Cash Reserve Target</b>	<b>\$332,115</b>	<b>\$362,912</b>	<b>\$362,912</b>	<b>\$372,482</b>
<b>Above/(Below) Budgeted Cash Reserve Target</b>	<b>\$992,648</b>	<b>\$757,121</b>	<b>\$835,064</b>	<b>\$652,003</b>

## Cost Recovery by Function

Projected FY 2021	Projected FY 2022	Projected FY 2023	Projected FY 2024
0.00	0.00	0.00	0.00
4.00%	4.00%	5.00%	5.50%
\$841,789	\$873,118	\$912,488	\$957,986
\$934,206	\$991,065	\$1,049,785	\$1,050,163
(\$92,417)	(\$117,947)	(\$137,297)	(\$92,177)

0.00	0.00	0.00	0.00
4.00%	4.00%	5.00%	5.00%
\$552,444	\$573,537	\$601,551	\$630,590
\$588,525	\$601,725	\$645,412	\$629,516
(\$36,081)	(\$28,188)	(\$43,861)	\$1,074

0.00	0.00	0.00	0.00
1.21%	1.21%	1.22%	1.22%
\$349,280	\$353,513	\$357,819	\$362,200
\$349,280	\$353,513	\$357,819	\$362,200
\$0	\$0	\$0	\$0

\$1,743,513	\$1,800,168	\$1,871,858	\$1,950,776
\$1,872,011	\$1,946,303	\$2,053,016	\$2,041,879
(\$128,498)	(\$146,135)	(\$181,158)	(\$91,103)

\$1,024,485	\$895,987	\$749,852	\$568,694
(\$128,498)	(\$146,135)	(\$181,158)	(\$91,103)

\$895,987	\$749,852	\$568,694	\$477,591
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\$1,872,011	\$1,946,303	\$2,053,016	\$2,041,879
x20%	x20%	x20%	x20%
\$374,402	\$389,261	\$410,603	\$408,376

\$521,585	\$360,591	\$158,091	\$69,215
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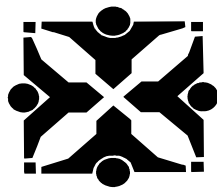
- **Maintenance Charges** are charged to departments located in buildings maintained by the building maintenance staff. These buildings include Daniel Boone, Gentry, Police, Grissum, Walton, Armory, Wabash, Health, Parking Enforcement located in the 5th Street Garage and Howard buildings. A four year average of percent of time performing routine maintenance per building is used to calculate the maintenance charge per building. This amount is then used to calculate a per square foot charge per building which is allocated to departments on the basis of the square feet they utilize.

- **Custodial Charges** are charged to departments located in buildings cleaned by custodial staff. These include the Daniel Boone, Gentry, Grissum, Howard, Health, Parking Enforcement located in the 5th Street Garage and Wabash buildings. Custodial staff maintains a record of time spent per building for the year. That is converted into a percent of time spent in a particular building and that percent is multiplied by the cost of providing custodial services. The total cost per building is then broken down into a cost per square foot. Each department is assessed a custodial charge based upon the number of square feet they utilize in the building as well as a portion of the shared common space.

- **Building Utility Charges** are charged to departments located in buildings where the Custodial and Maintenance Services Fund pays the utility bill. These buildings include Daniel Boone, Gentry, Wabash, and Howard buildings. The previous year's utility bills are used to calculate a percent spent per building which is then applied to the forecasted utility amounts for next year. The amount per building is used to calculate a per square foot charge per building which is allocated to departments on the basis of the square feet they utilize.

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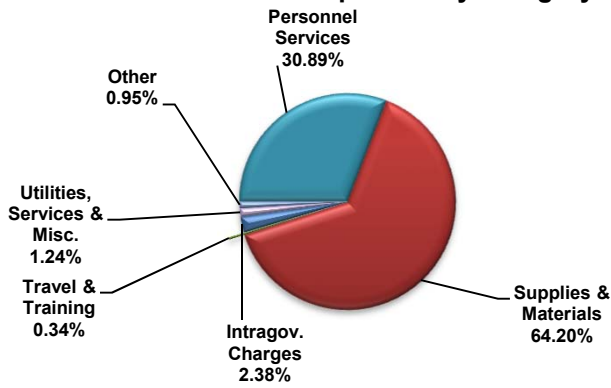
# Fleet Operations Fund (Internal Service Fund)



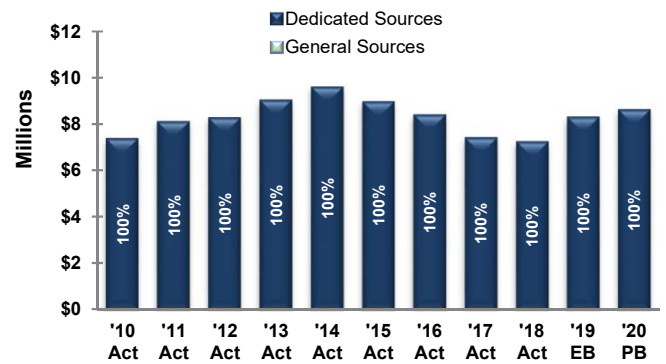
*City of Columbia*

*Columbia, Missouri*

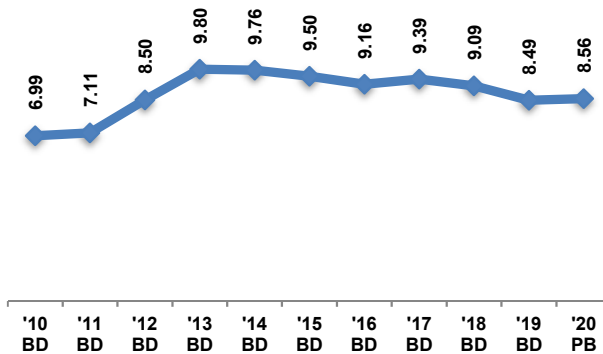
### FY 2020 Total Expenses By Category



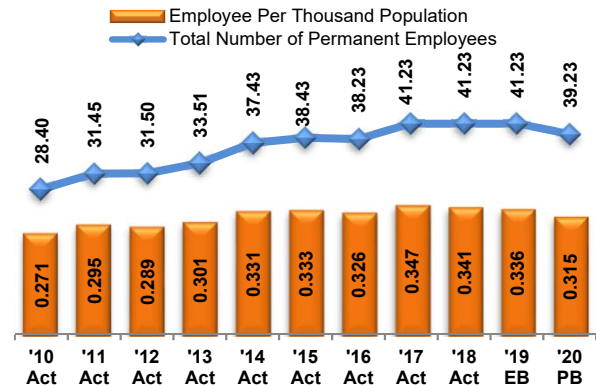
### Funding Sources



### Budgeted Expense History (in Millions)



### Permanent Positions



## Expenses (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$2,369,038	\$2,720,075	\$2,477,405	\$2,644,055	(\$76,020)	(2.8%)
Supplies & Materials	\$4,467,256	\$5,396,233	\$5,387,585	\$5,494,575	\$98,342	1.8%
Travel & Training	\$6,125	\$29,000	\$29,000	\$29,000	\$0	0.0%
Intragov. Charges	\$144,269	\$169,569	\$169,569	\$203,838	\$34,269	20.2%
Utilities, Services & Misc.	\$111,490	\$91,881	\$106,945	\$105,755	\$13,874	15.1%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$73,138	\$81,531	\$81,531	\$81,531	\$0	0.0%
<b>Total</b>	<b>\$7,171,316</b>	<b>\$8,488,289</b>	<b>\$8,252,035</b>	<b>\$8,558,754</b>	<b>\$70,465</b>	<b>0.8%</b>
Operating Expenses	\$7,161,657	\$8,483,406	\$8,247,152	\$8,553,871	\$70,465	0.8%
Non-Operating Expenses	\$9,659	\$4,883	\$4,883	\$4,883	\$0	0.0%
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$7,171,316</b>	<b>\$8,488,289</b>	<b>\$8,252,035</b>	<b>\$8,558,754</b>	<b>\$70,465</b>	<b>0.8%</b>

## Revenues (Where the Money Comes From)

Gross Rec. & Other Loc. Txes	\$0	\$0	\$0	\$0	\$0	
Interest Revenue	(\$1,546)	\$15,356	\$27,314	\$27,314	\$11,958	77.9%
Fees & Service Charges	\$7,117,542	\$8,260,551	\$8,210,551	\$8,348,051	\$87,500	1.1%
Other Local Revenues	\$62,443	\$61,165	\$83,640	\$60,165	(\$1,000)	(1.6%)
Operating Transfers In	\$0	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$0	\$151,217	\$0	\$123,224	(\$27,993)	(18.5%)
Less: Current Year Surplus	(\$7,123)	\$0	(\$69,470)	\$0	\$0	
<b>Dedicated Sources</b>	<b>\$7,171,316</b>	<b>\$8,488,289</b>	<b>\$8,252,035</b>	<b>\$8,558,754</b>	<b>\$70,465</b>	<b>0.8%</b>
General Sources	\$0	\$0	\$0	\$0	\$0	
<b>Total Funding Sources</b>	<b>\$7,171,316</b>	<b>\$8,488,289</b>	<b>\$8,252,035</b>	<b>\$8,558,754</b>	<b>\$70,465</b>	<b>0.8%</b>

## Description

## Description

The Fleet Operations Division provides preventive maintenance, mechanical repair, repair parts, acquisition support, and fuel for all the vehicles and equipment in the City of Columbia's fleet.

## Highlights/Significant Changes

- For FY 2020 there were no changes in labor rates, parts markup, or fuel markup.
- Currently, 33% of the City's eligible fleet is CNG powered. The City's contractually required monthly CNG consumption was achieved in April 2015. Revenue from public consumption of CNG was first realized in May 2015 and should continue to grow. Fleet Operations will continue to work with commercial stakeholders to expand CNG consumption at the station. The City has met the goal of diversifying the fleet to 15% CNG powered. Several large fleets have switched to CNG as their primary fuel and are using the City station as their main fueling location.
- Budget cuts of \$138,377 were taken to offset the pay package costs of \$102,069 by deleting a Stores Clerk and Fleet Operations Superintendent position not being utilized. Personnel services includes the following pay package for FY 2020: classifications have been moved to new pay bands as recommended by our consultants which may have resulted in a move to minimum adjustment for some employees. There is funding included for an incremental move toward the midpoint for employees that have been in their classification for 3, 4 or 5 years. In order to help address compression issues, a time in class adjustment has been included which is equal to 0.5% for each year employees have been in their classification more than five years. A 0.5% across the board increase has been included for all employees who are below the maximum rate for their pay band (which has been increased by the across the board increase). Supervisor adjustments have been implemented in order to ensure supervisors make 1% above the highest hourly rate of employees they supervise. Overall personnel decreased due to vacant positions.

## Fee and Service Charge Methodology

Fleet operations charges other City departments for the types of supplies and services provided. Unlike the other supporting activity departments, these fees are not reflected in the intragovernmental charge category. Fleet utilizes a mark-up system to recover the overhead costs of their operation and charges are assessed as the services are used.

**Fuel:** Fleet operations pays for the fuel purchased at the Grissum Building, Fleet West (Parks and Rec) and the CNG fueling station. As departments fuel vehicles at these locations, their fuel account (reflected in the Materials and Supplies category) is charged for these purchases. A mark-up on fuel is allocated to departments and adjusted periodically so that the price per gallon paid by the departments is less than what they would pay at a retail fueling station. No change in fuel markup for FY 2020.

**Parts Charges:** Fleet purchases the parts needed to maintain and repair City department vehicles. The cost of these parts plus a markup to recover overhead costs is charged to each department's parts account (reflected in the Materials and Supplies category). No change in parts markup for FY 2020.

**Labor Charges:** Fleet mechanic time is charged to departments who have work performed by Fleet mechanics. These charges are charged to each department's vehicle maintenance account (reflected in the Utilities, Services, and Miscellaneous category). No change in labor rate for FY 2020.

## Authorized Personnel

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
9905 - Deputy City Manager	0.03	0.03	0.03	0.03	
6204 - Financial Analyst	0.10	0.10	0.10	0.10	
6100 - Stores Clerk-773 *	5.00	5.00	5.00	4.00	(1.00)
5901 - Director, Public Works	0.05	0.05	0.05	0.05	
2397 - Maintenance Assistant-773	1.00	1.00	1.00	1.00	
2107 - Vehicle Mechanic-773	23.00	23.00	23.00	23.00	
2106 - Fleet Operations Manager	1.00	1.00	1.00	1.00	
2104 - Vehicle Maint. Supervisor	7.00	7.00	7.00	7.00	
2102 - Vehicle Service Worker-773	1.00	1.00	1.00	1.00	
2100 - Fleet Operations Superintendent	2.00	2.00	2.00	1.00	(1.00)
1006 - Senior Admin. Support Asst.	1.05	1.05	1.05	1.05	
<b>Total Personnel</b>	<b>41.23</b>	<b>41.23</b>	<b>41.23</b>	<b>39.23</b>	<b>(2.00)</b>
Permanent Full-Time	41.23	41.23	41.23	39.23	(2.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>41.23</b>	<b>41.23</b>	<b>41.23</b>	<b>39.23</b>	<b>(2.00)</b>

\* In FY 2020 a vacant 1.00 FTE Stores Clerk and 1.00 FTE Fleet Operations Superintendent was deleted due to not being utilized & to help offset the FY 2020 pay package costs

## Budget Detail

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
<b>Fleet Operations:</b>						
Personnel Services	\$2,369,038	\$2,720,075	\$2,477,405	\$2,644,055	(\$76,020)	(2.8%)
Supplies and Materials	\$4,467,256	\$5,396,233	\$5,387,585	\$5,494,575	\$98,342	1.8%
Travel and Training	\$6,125	\$29,000	\$29,000	\$29,000	\$0	0.0%
Intragovernmental Charges	\$144,269	\$169,569	\$169,569	\$203,838	\$34,269	20.2%
Utilities, Services, & Misc.	\$111,490	\$91,881	\$106,945	\$105,755	\$13,874	15.1%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$73,138	\$81,531	\$81,531	\$81,531	\$0	0.0%
<b>Total</b>	<b>\$7,171,316</b>	<b>\$8,488,289</b>	<b>\$8,252,035</b>	<b>\$8,558,754</b>	<b>\$70,465</b>	<b>0.8%</b>

<b>Capital Projects:</b>						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Supplies and Materials	\$0	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$0	\$0	\$0	\$0	\$0	
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

<b>Department Totals</b>						
Personnel Services	\$2,369,038	\$2,720,075	\$2,477,405	\$2,644,055	(\$76,020)	(2.8%)
Supplies and Materials	\$4,467,256	\$5,396,233	\$5,387,585	\$5,494,575	\$98,342	1.8%
Travel and Training	\$6,125	\$29,000	\$29,000	\$29,000	\$0	0.0%
Intragovernmental Charges	\$144,269	\$169,569	\$169,569	\$203,838	\$34,269	20.2%
Utilities, Services, & Misc.	\$111,490	\$91,881	\$106,945	\$105,755	\$13,874	15.1%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$73,138	\$81,531	\$81,531	\$81,531	\$0	0.0%
<b>Total</b>	<b>\$7,171,316</b>	<b>\$8,488,289</b>	<b>\$8,252,035</b>	<b>\$8,558,754</b>	<b>\$70,465</b>	<b>0.8%</b>

## Capital Projects

- There are no projects planned for FY 2020.

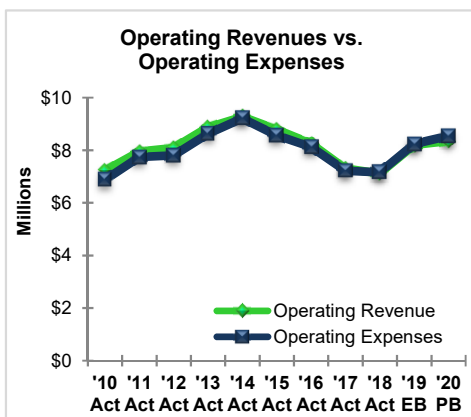


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### Revenues, Expenses and Changes in Net Position Fleet Operations

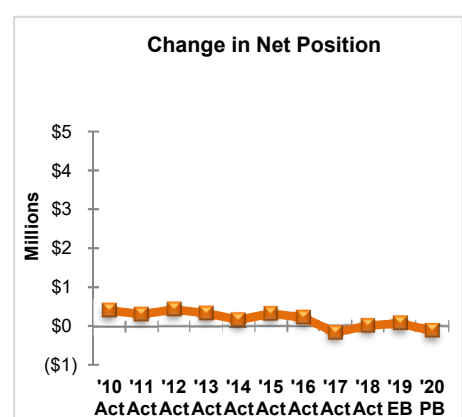
	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Operating Revenues:</b>				
User Charges	\$7,117,542	\$8,260,551	\$8,210,551	\$8,348,051
<b>Total Operating Revenues</b>	<b>\$7,117,542</b>	<b>\$8,260,551</b>	<b>\$8,210,551</b>	<b>\$8,348,051</b>
<b>Operating Expenses:</b>				
Personnel Services	\$2,369,038	\$2,720,075	\$2,477,405	\$2,644,055
Supplies & Materials	\$4,467,256	\$5,396,233	\$5,387,585	\$5,494,575
Travel & Training	\$6,125	\$29,000	\$29,000	\$29,000
Intragovernmental Charges	\$144,269	\$169,569	\$169,569	\$203,838
Utilities, Services & Other Misc.	\$111,490	\$91,881	\$106,945	\$105,755
Depreciation	\$63,479	\$76,648	\$76,648	\$76,648
<b>Total Operating Expenses</b>	<b>\$7,161,657</b>	<b>\$8,483,406</b>	<b>\$8,247,152</b>	<b>\$8,553,871</b>
<b>Operating Income (Loss)</b>	<b>(\$44,115)</b>	<b>(\$222,855)</b>	<b>(\$36,601)</b>	<b>(\$205,820)</b>
<b>Non-Operating Revenues:</b>				
Investment Revenue	(\$1,546)	\$15,356	\$27,314	\$27,314
Misc. Non-Operating Revenue	\$62,443	\$61,165	\$83,640	\$60,165
<b>Total Non-Operating Revenues</b>	<b>\$60,897</b>	<b>\$76,521</b>	<b>\$110,954</b>	<b>\$87,479</b>
<b>Non-Operating Expenses:</b>				
Interest Expense	\$0	\$0	\$0	\$0
Loss of Disposal Assets	\$4,776	\$0	\$0	\$0
<b>Total Non-Operating Expenses</b>	<b>\$4,776</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$56,121</b>	<b>\$76,521</b>	<b>\$110,954</b>	<b>\$87,479</b>
<b>Income (Loss) Before Transfers</b>	<b>\$12,006</b>	<b>(\$146,334)</b>	<b>\$74,353</b>	<b>(\$118,341)</b>
Transfers In	\$0	\$0	\$0	\$0
Transfers Out - CIP	\$0	\$0	\$0	\$0
Transfers Out - Other	(\$4,883)	(\$4,883)	(\$4,883)	(\$4,883)
<b>Transfers Out</b>	<b>(\$4,883)</b>	<b>(\$4,883)</b>	<b>(\$4,883)</b>	<b>(\$4,883)</b>
<b>Total Transfers</b>	<b>(\$4,883)</b>	<b>(\$4,883)</b>	<b>(\$4,883)</b>	<b>(\$4,883)</b>
<b>Change in Net Position</b>	<b>\$7,123</b>	<b>(\$151,217)</b>	<b>\$69,470</b>	<b>(\$123,224)</b>
Net Position - Beginning	\$4,124,547	\$4,131,670	\$4,131,670	\$4,201,140
<b>Net Position - Ending</b>	<b>\$4,131,670</b>	<b>\$3,980,453</b>	<b>\$4,201,140</b>	<b>\$4,077,916</b>

Note: This statement does not include capital additions, capital project expenses, or debt principal payments



Operating revenues have been above operating expenses for all years except FY 2019. As a part of the annual budget process, the financial health of the fund is examined and changes are made in fuel, parts, and labor rates as needed.

There has been a positive net change in position for all years shown except FY 2020. In FY 2020 there is no fee increases budgeted in order to use down excess cash reserves. The goal for an internal service fund such as this fund is to recover costs over time and to not generate a significant cash reserve.



### Financial Sources and Uses Fleet Operations

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Financial Sources</b>				
Fees and Service Charges	\$7,117,542	\$8,260,551	\$8,210,551	\$8,348,051
Interest Revenue	(\$1,546)	\$15,356	\$27,314	\$27,314
Less: GASB 31 Interest Adjustment	\$23,922	\$0	\$0	\$0
Other Local Revenues	\$62,443	\$61,165	\$83,640	\$60,165
<b>Total Financial Sources Before Transfers</b>	<b>\$7,202,361</b>	<b>\$8,337,072</b>	<b>\$8,321,505</b>	<b>\$8,435,530</b>
Operating Transfers From Other Funds	\$0	\$0	\$0	\$0
<b>Total Financial Sources</b>	<b>\$7,202,361</b>	<b>\$8,337,072</b>	<b>\$8,321,505</b>	<b>\$8,435,530</b>
<b>Financial Uses</b>				
Personnel Services	\$2,369,038	\$2,720,075	\$2,477,405	\$2,644,055
Less: GASB 16 Vacation Liability Adj	(\$372)	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	\$12,036	\$0	\$0	\$0
Less: GASB 75 Adjustment	\$4,292	\$0	\$0	\$0
Supplies & Materials	\$4,467,256	\$5,396,233	\$5,387,585	\$5,494,575
Travel & Training	\$6,125	\$29,000	\$29,000	\$29,000
Intragovernmental Charges	\$144,269	\$169,569	\$169,569	\$203,838
Utilities, Services & Other Misc.	\$111,490	\$91,881	\$106,945	\$105,755
Interest Expense	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Transfers Out	\$4,883	\$4,883	\$4,883	\$4,883
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
<b>Total Financial Uses</b>	<b>\$7,119,017</b>	<b>\$8,411,641</b>	<b>\$8,175,387</b>	<b>\$8,482,106</b>
<b>Financial Sources Over (Under) Uses</b>	<b>\$83,344</b>	<b>(\$74,569)</b>	<b>\$146,118</b>	<b>(\$46,576)</b>
<b>Unassigned Cash Reserve</b>				
Beginning Unassigned Cash Reserve		\$1,948,399	\$1,948,399	\$2,094,517
Financial Sources Over/(Under) Uses		(\$74,569)	\$146,118	(\$46,576)
Current Assets	\$2,364,091			
Less: GASB 31 Pooled Cash Adj	\$118,042			
Less: Current Liabilities	(\$533,734)			
<b>Unassigned Cash Reserve</b>	<b>\$1,948,399</b>	<b>\$1,873,830</b>	<b>\$2,094,517</b>	<b>\$2,047,941</b>
Budgeted Operating Expenses w/o Depreciation	\$9,327,189	\$8,416,602	\$8,416,602	\$8,477,223
Add: Budgeted Operating Transfers to Other Funds	\$4,883	\$4,883	\$4,883	\$4,883
Add: Budgeted Interest Expense	\$0	\$0	\$0	\$0
Add: Budgeted Principal Payments	\$0	\$0	\$0	\$0
Add: Budgeted Capital Additions	\$0	\$0	\$0	\$0
<b>Total Budgeted Financial Uses</b>	<b>\$9,332,072</b>	<b>\$8,421,485</b>	<b>\$8,421,485</b>	<b>\$8,482,106</b>
x Cash Reserve Target %	x 20%	x 20%	x 20%	x 20%
<b>Budgeted Cash Reserve Target</b>	<b>\$1,866,414</b>	<b>\$1,684,297</b>	<b>\$1,684,297</b>	<b>\$1,696,421</b>
<b>Above/(Below) Cash Reserve Target</b>	<b>\$81,985</b>	<b>\$189,533</b>	<b>\$410,220</b>	<b>\$351,520</b>
<b>Fee Changes:</b>				
Labor	\$56	\$56	\$56	\$56
Fuel	5%	5%	5%	5%
Parts	25%	25%	25%	25%
<b>Position Changes:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## Financial Sources and Uses Fleet Operations

Projected FY 2021	Projected FY 2022	Projected FY 2023	Projected FY 2024
8,492,426	8,669,488	8,910,158	\$9,159,889
27,314	27,314	27,314	\$27,314
0	0	0	\$0
60,165	60,165	60,165	\$60,165
<b>8,579,905</b>	<b>8,756,967</b>	<b>8,997,637</b>	<b>\$9,247,368</b>
0	0	0	\$0
<b>8,579,905</b>	<b>8,756,967</b>	<b>8,997,637</b>	<b>\$9,247,368</b>

2,696,936	2,750,875	2,805,893	\$2,862,011
0	0	0	\$0
0	0	0	\$0
0	0	0	\$0
5,610,075	5,731,350	5,858,689	\$5,992,395
29,000	29,000	29,000	\$29,000
206,615	213,528	222,411	231,725.00
106,646	107,552	108,472	\$109,407
0	0	0	\$0
0	0	0	\$0
4,883	4,883	4,883	\$4,883
0	0	0	\$0
0	0	0	\$0
0	0	0	\$0
<b>8,654,155</b>	<b>8,837,188</b>	<b>9,029,348</b>	<b>\$9,229,421</b>

<b>(74,250)</b>	<b>(80,221)</b>	<b>(31,711)</b>	<b>\$17,947</b>
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2,047,941	1,973,691	1,893,470	\$1,861,759
(74,250)	(80,221)	(31,711)	\$17,947

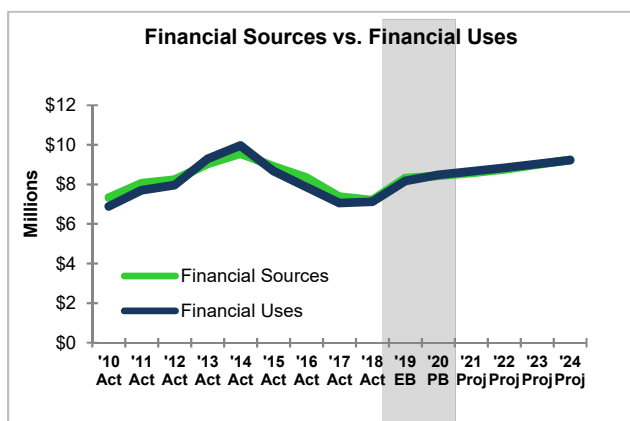
<b>1,973,691</b>	<b>1,893,470</b>	<b>1,861,759</b>	<b>\$1,879,706</b>
8,649,272	8,832,305	9,024,465	\$9,224,538
4,883	4,883	4,883	\$4,883
0	0	0	\$0
0	0	0	\$0
0	0	0	\$0
<b>8,654,155</b>	<b>8,837,188</b>	<b>9,029,348</b>	<b>\$9,229,421</b>
x 20%	x 20%	x 20%	x 20%
<b>1,730,831</b>	<b>1,767,438</b>	<b>1,805,870</b>	<b>\$1,845,884</b>

<b>242,860</b>	<b>126,032</b>	<b>55,889</b>	<b>\$33,822</b>
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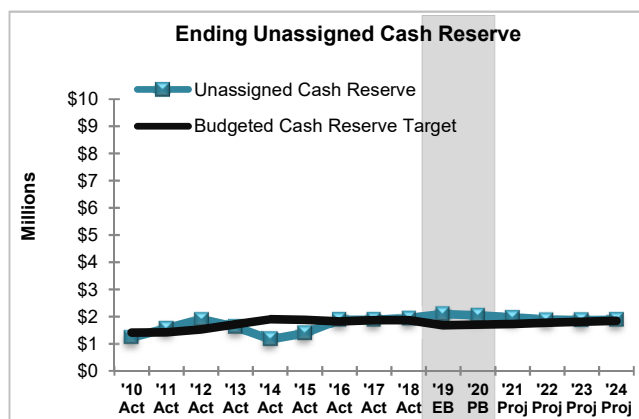
56	56	56	\$58
0	0	0	5%
0	0	0	29%
0	0	0	0.00

The Financial Sources and Uses Statement is a management tool which provides a more complete look at the cash and other resources for the operation compared to the expenses and other uses of the operation. This allows management to examine the projected ending cash reserves for the operation compared to a budgeted cash reserve target which provides useful information about the financial health of the fund.

This statement takes information from the revenues, expenses and changes in net position statement and subtracts out non-cash items (depreciation, loss on disposal of fixed assets, and GASB adjustments for interest revenue, pensions, and vacation liabilities). This statement also includes capital item purchases (such as fleet replacements), principal payments, and enterprise revenue that will be used to pay for capital project costs which are reflected on the balance sheet.



Financial sources have exceeded financial uses from FY 2015 to FY 2019. FY 2020 - FY 2024 reflect uses over sources in order to use down excess cash reserves.



Unassigned cash reserves rose above the budgeted cash reserve target in FY 2016 as management adjusted rates to increase cash to the target level after several large capital project costs were incurred in previous years to build a fleet management building for Parks and Recreation, purchase land for a CNG facility, and replace the city's accounting software. Management plans to use down current excess cash reserves from FY 2020 to FY 2024.

# Fleet Operations Fund

## Cost Recovery By Function

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Labor</b>				
<b>Labor Rate/Hour:</b>	<b>\$56</b>	<b>\$56</b>	<b>\$56</b>	<b>\$56</b>
<b>positions added</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>\$0.00</b>
Financial Sources	\$1,944,203	\$2,164,165	\$2,164,165	\$2,164,165
Financial Uses	\$1,788,746	\$2,040,056	\$1,858,054	\$1,983,041
<b>Financial Sources Over/(Under) Uses</b>	<b>\$155,457</b>	<b>\$124,109</b>	<b>\$306,111</b>	<b>\$181,124</b>
<b>Fuel</b>				
<b>Fuel Markup:</b>	<b>5%</b>	<b>5%</b>	<b>5%</b>	<b>5%</b>
Financial Sources	\$2,215,101	\$2,390,000	\$2,340,000	\$2,339,000
Financial Uses	\$1,956,924	\$2,100,000	\$2,100,000	\$2,100,000
<b>Financial Sources Over/(Under) Uses</b>	<b>\$258,177</b>	<b>\$290,000</b>	<b>\$240,000</b>	<b>\$239,000</b>
<b>OWA (Outside Work Authorizations)</b>				
Financial Sources	\$982,871	\$972,551	\$972,551	\$972,551
Financial Uses	\$993,691	\$972,551	\$972,551	\$972,551
<b>Financial Sources Over/(Under) Uses</b>	<b>(\$10,820)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Parts</b>				
<b>Parts Markup:</b>	<b>25%</b>	<b>25%</b>	<b>25%</b>	<b>25%</b>
Financial Sources	\$1,988,607	\$2,750,000	\$2,750,000	\$2,887,500
Financial Uses	\$1,491,233	\$2,200,000	\$2,200,000	\$2,310,000
<b>Financial Sources Over/(Under) Uses</b>	<b>\$497,374</b>	<b>\$550,000</b>	<b>\$550,000</b>	<b>\$577,500</b>
<b>Pool Billing</b>				
Financial Sources	\$17,643	\$20,000	\$36,200	\$20,000
Financial Uses	\$39,498	\$46,713	\$40,713	\$40,446
<b>Financial Sources Over/(Under) Uses</b>	<b>(\$21,855)</b>	<b>(\$26,713)</b>	<b>(\$4,513)</b>	<b>(\$20,446)</b>
<b>Overhead</b>				
Financial Sources	\$53,936	\$40,356	\$58,589	\$52,314
Financial Uses	\$848,925	\$1,052,321	\$1,004,069	\$1,076,068
<b>Financial Sources Over/(Under) Uses</b>	<b>(\$794,989)</b>	<b>(\$1,011,965)</b>	<b>(\$945,480)</b>	<b>(\$1,023,754)</b>
<b>Total Budget</b>				
Financial Sources	\$7,202,361	\$8,337,072	\$8,321,505	\$8,435,530
Financial Uses	\$7,119,017	\$8,411,641	\$8,175,387	\$8,482,106
<b>Financial Sources Over/(Under) Uses</b>	<b>\$83,344</b>	<b>(\$74,569)</b>	<b>\$146,118</b>	<b>(\$46,576)</b>
<b>Projected Ending Unassigned Cash Reserve</b>	<b>\$1,948,399</b>	<b>\$1,873,830</b>	<b>\$2,094,517</b>	<b>\$2,047,941</b>
<b>20% Budgeted Cash Reserve Target</b>	<b>\$1,866,414</b>	<b>\$1,684,297</b>	<b>\$1,684,297</b>	<b>\$1,696,421</b>
<b>Above/(Below) Budgeted Cash Reserve Target</b>	<b>\$81,985</b>	<b>\$189,533</b>	<b>\$410,220</b>	<b>\$351,520</b>

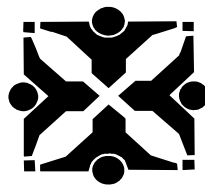
## Cost Recovery By Function

Projected FY 2021	Projected FY 2022	Projected FY 2023	Projected FY 2024
\$56 0.00	\$56 0.00	\$56 0.00	\$58 0.00
\$2,164,165	\$2,164,165	\$2,164,165	\$2,241,415
\$2,022,702	\$2,063,156	\$2,104,420	\$2,146,508
<b>\$141,463</b>	<b>\$101,009</b>	<b>\$59,745</b>	<b>\$94,907</b>
5%	5%	5%	5%
\$2,339,000	\$2,339,000	\$2,339,000	\$2,339,000
\$2,100,000	\$2,100,000	\$2,100,000	\$2,100,000
<b>\$239,000</b>	<b>\$239,000</b>	<b>\$239,000</b>	<b>\$239,000</b>
\$972,551	\$972,551	\$972,551	\$972,551
\$972,551	\$972,551	\$972,551	\$972,551
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
25%	26%	29%	29%
\$3,031,875	\$3,208,937	\$3,449,607	\$3,622,088
\$2,425,500	\$2,546,775	\$2,674,114	\$2,807,820
<b>\$606,375</b>	<b>\$662,162</b>	<b>\$775,493</b>	<b>\$814,268</b>
\$20,000	\$20,000	\$20,000	\$20,000
\$40,710	\$41,424	\$42,352	\$43,326
<b>(\$20,710)</b>	<b>(\$21,424)</b>	<b>(\$22,352)</b>	<b>(\$23,326)</b>
\$52,314	\$52,314	\$52,314	\$52,314
\$1,092,692	\$1,113,282	\$1,135,911	\$1,159,216
<b>(\$1,040,378)</b>	<b>(\$1,060,968)</b>	<b>(\$1,083,597)</b>	<b>(\$1,106,902)</b>
\$8,579,905	\$8,756,967	\$8,997,637	\$9,247,368
\$8,654,155.00	\$8,837,188	\$9,029,348	\$9,229,421
<b>(\$74,250)</b>	<b>(\$80,221)</b>	<b>(\$31,711)</b>	<b>\$17,947</b>
<b>\$1,973,691</b>	<b>\$1,893,470</b>	<b>\$1,861,759</b>	<b>\$1,879,706</b>
<b>\$1,730,831</b>	<b>\$1,767,438</b>	<b>\$1,805,870</b>	<b>\$1,845,884</b>
<b>\$242,860</b>	<b>\$126,032</b>	<b>\$55,889</b>	<b>\$33,822</b>

- **Labor:** Labor costs include the billable hours of mechanics (approx 1560 per year per employee). The City's labor rate is below our main competitors in the city.
- **Fuel:** Fleet Operations pays for the fuel purchased at the Grissum Building, Fleet West (Parks & Rec) and the CNG fueling station. As departments fuel vehicles at these locations, their fuel account is charged for these purchases. A markup on fuel is allocated to departments and adjusted periodically so that the price per gallon paid by the department is less than what they would pay at a retail fueling station.
- **OWA:** Outside Work Authorizations (OWA) occurs when fleet/equipment is sent outside of Fleet Operations to be repaired. This may occur due to warranty work, equipment needing expertise City staff does not currently have, or needing equipment repaired in a timeframe current Fleet staffing levels are not able to meet.
- **Pool Billing:** The City maintains a fleet of 18 vehicles/equipment which can be rented to departments on a per day charge.
- **Overhead:** Includes unbillable labor hours (vacation, sick leave), intragovernmental charges, materials & supplies, and utilities & service costs. The labor, fuel, and parts rates are set to recover amounts above actual costs in order to cover overhead costs.

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# GIS (Geospatial Information Services) Fund (Internal Service Fund)



*City of Columbia  
Columbia, Missouri*



## GIS Fund (Internal Service Fund)

In FY 2018, the GIS Fund was moved into the IT Fund

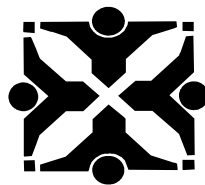
### Expenditures (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Supplies & Materials	\$0	\$0	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	\$0	
Intragov. Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services & Misc.	\$0	\$0	\$0	\$0	\$0	
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$552,315	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$552,315</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$552,315	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$552,315</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

### Revenues (Where the Money Comes From)

Grants	\$0	\$0	\$0	\$0	\$0	
Interest Revenue	\$0	\$0	\$0	\$0	\$0	
Fees & Service Charges	\$0	\$0	\$0	\$0	\$0	
Other Local Revenues	\$0	\$0	\$0	\$0	\$0	
Operating Transfers In	\$0	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$552,315	\$0	\$0	\$0	\$0	
Less: Current Year Surplus	\$0	\$0	\$0	\$0	\$0	
<b>Dedicated Sources</b>	<b>\$552,315</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
General Sources	\$0	\$0	\$0	\$0	\$0	
<b>Total Funding Sources</b>	<b>\$552,315</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

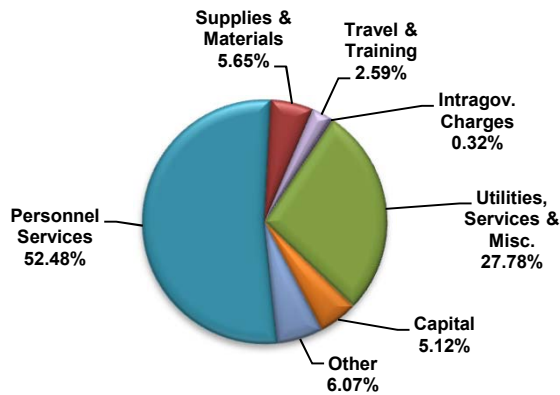
# Information Technology Fund (Internal Service Fund)



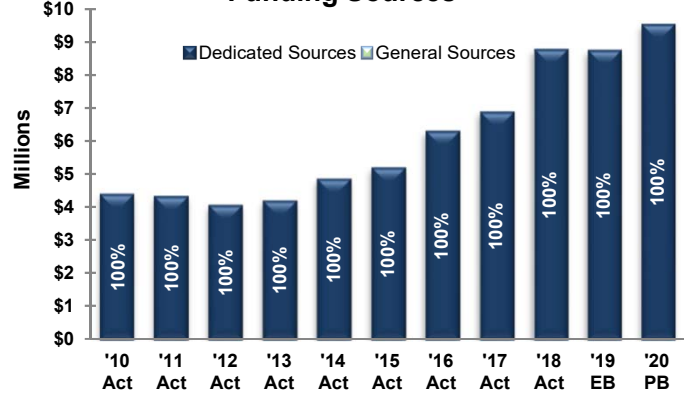
*City of Columbia  
Columbia, Missouri*

# Information Technology Fund (Internal Service Fund)

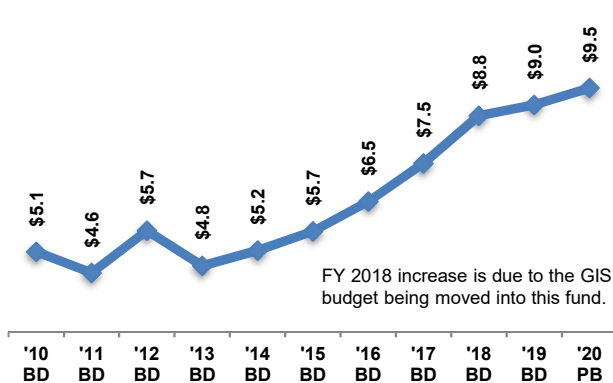
**FY 2020 Total Expenses By Category**



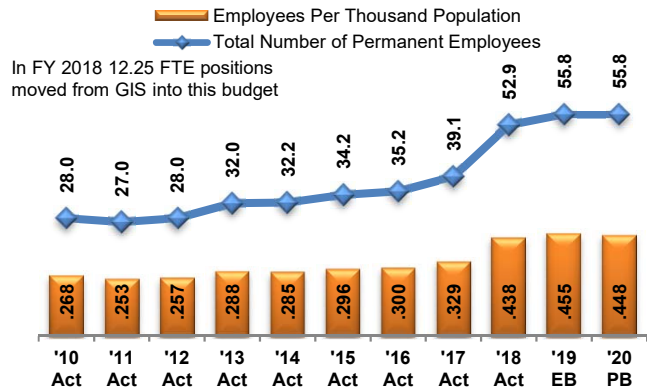
**Funding Sources**



**Budgeted Expense History (in Millions)**



**Permanent Positions**



## Expenditures (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$4,453,060	\$4,872,337	\$4,626,562	\$4,978,394	\$106,057	2.2%
Supplies & Materials	\$752,126	\$766,022	\$710,175	\$535,676	(\$230,346)	(30.1%)
Travel & Training	\$126,305	\$235,709	\$230,864	\$245,323	\$9,614	4.1%
Intragov. Charges	\$34,310	\$33,688	\$33,688	\$29,985	(\$3,703)	(11.0%)
Utilities, Services & Misc.	\$1,953,374	\$2,393,306	\$2,269,726	\$2,635,790	\$242,484	10.1%
Capital	\$323,071	\$308,500	\$253,500	\$485,500	\$177,000	57.4%
Other	\$465,539	\$426,467	\$576,329	\$576,329	\$149,862	35.1%
<b>Total</b>	<b>\$8,107,785</b>	<b>\$9,036,029</b>	<b>\$8,700,844</b>	<b>\$9,486,997</b>	<b>\$450,968</b>	<b>5.0%</b>
Operating Expenses	\$7,619,224	\$8,565,240	\$8,285,055	\$8,839,208	\$273,968	3.2%
Non-Operating Expenses	\$165,490	\$162,195	\$162,195	\$162,195	\$0	0.0%
Debt Service	\$0	\$94	\$94	\$94	\$0	0.0%
Capital Additions	\$323,071	\$308,500	\$253,500	\$485,500	\$177,000	57.4%
Capital Projects	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total Expenses</b>	<b>\$8,107,785</b>	<b>\$9,036,029</b>	<b>\$8,700,844</b>	<b>\$9,486,997</b>	<b>\$450,968</b>	<b>5.0%</b>

## Revenues (Where the Money Comes From)

Grants	\$176,668	\$121,856	\$80,000	\$108,476	(\$13,380)	(11.0%)
Interest Revenue	\$4,191	\$38,596	\$90,862	\$90,862	\$52,266	135.4%
Fees & Service Charges	\$7,760,319	\$8,313,353	\$8,313,353	\$8,014,499	(\$298,854)	(3.6%)
Other Local Revenues	\$32,812	\$1,725	\$1,802	\$1,725	\$0	0.0%
Operating Transfers In	\$751,918	\$0	\$0	\$0	\$0	0.0%
Use of Prior Year Sources	\$0	\$560,499	\$214,827	\$1,271,435	\$710,936	126.8%
Less: Current Year Surplus	(\$618,123)	\$0	\$0	\$0	\$0	0.0%
<b>Dedicated Sources</b>	<b>\$8,107,785</b>	<b>\$9,036,029</b>	<b>\$8,700,844</b>	<b>\$9,486,997</b>	<b>\$450,968</b>	<b>5.0%</b>
General Sources	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total Funding Sources</b>	<b>\$8,107,785</b>	<b>\$9,036,029</b>	<b>\$8,700,844</b>	<b>\$9,486,997</b>	<b>\$450,968</b>	<b>5.0%</b>

## Department Summary

## Description

The Information Technology (IT) Department is responsible for the design, implementation, maintenance and support of the City's computing resources. In addition, IT provides application development, telephone, and GIS services. The department supports more than 1,400 users across all City departments. IT's wide area and wireless networks connects over 1,800 devices in more than 60 locations to 500+ servers in four data centers.

## Department Objectives/Goals

IT's vision is to enable the City to achieve its strategic goals and objectives by matching technology to changing business needs and promoting a technology enabled community in which customers are connected and informed.

## Highlights/Significant Changes

- 2018 Digital Cities Survey Award Winner
- 50 computers donated to Homes for Computers
- Implemented a new system for planning, code enforcement, inspections, permits and licensing (EnerGov) including a public customer facing portal to search, apply/renew and pay for these services (CSS).
- Installed and configured hardware at the disaster recovery site
- Launched CoMoGov Data Portal, which allows citizens to download spatial data and easily find web maps and apps
- Implemented a new Police Records Management System (RMS) and Police to Citizen web portal (P2C)
- Went live with a new Electric Utility Outage Management System (OMS) with live integration into GIS and the Utility billing system
- Implemented a new publicly available online utility bill system (myutilitybill.comogov)
- Implemented the new ArcFM Web interface for electric utility viewing and tracing
- Implemented online and mobile friendly logbook for Public Works construction projects (Fulcrum)
- Created 3 mobile applications
- Interfaced solid waste billing software, WasteWorks, with MUNIS and Tyler Cashiering
- Created a Security Team, Incident Response Plan, Acceptable Use Policy and bi-weekly security updates
- Launched new mobile friendly version of the Community Dashboard
- FY 2020 priorities include: completing the implementation of the disaster recovery facility, upgrading the cooling system in the main data center, begin a refresh of the City's security camera systems, implement fault tolerance to our Network Access Control system (NAC), replace current web application security appliance, refresh the existing Wi-Fi network, revitalize existing data center uninterruptible power supplies (UPS), implement a new appliance for the deployment of new computer systems, start implementation of ExecuTime, decommission HTE, connect the Sports Fieldhouse at Philips Park to the network, begin implementing ITIL V4 framework, and upgrade core financial system to the latest version.

## Highlights/Significant Changes (continued)

- Personnel services includes the following pay package for FY 2020: classifications have been moved to new pay bands as recommended by our consultants which may have resulted in a move to minimum adjustment for some employees. There is funding included for an incremental move toward the midpoint for employees that have been in their classification for 3, 4, or 5 years. In order to help address compression issues, a time in class adjustment has been included which is equal to 0.5% for each year employees have been in their classification more than five years. A 0.5% across the board increase has been included for all employees who are below the maximum rate for their pay band (which has been increased by the across the board increase). Supervisor adjustments have been implemented in order to ensure supervisors make 1% above the highest hourly rate of employees they supervise.
- Budget cuts of \$303,208 were taken to offset the pay plan costs of \$109,641.
- In FY 2020, (1) Physical Security and Network Technician responsible for physical access and implementing a replacement plan for and managing and maintaining all city cameras and DVR systems was added and a vacant Engineering tech in GIS was deleted.
- Supplies & Materials decreased by \$230,346 due to FY 2019 one-time purchases for computer related items and computer replacement needs being lower for FY 2020 than FY 2019.
- Utilities, Services & Misc increased \$242,484 due to needed camera replacements, annual increases in maintenance agreements, and software needs dedicated to city utilities.
- Capital increased by \$177,000 due to an upgrade needed for Microsoft Office 2010 products that will no longer be supported.
- The Other category increased by \$149,862 due to increased depreciation.

## Fee and Charge Methodology

The Information Technology Department provides a wide array of services to departments. There are a number of charges which are allocated to departments.

**Telephone Charges:** Information Technology pays all of the phone bills (excluding cell phones) for departments and bills the departments a monthly charge. These costs are charged to departments' telephone accounts (reflected in the Utilities, Services, and Miscellaneous category).

**Information Service and Maintenance Fees:** This is an intragovernmental charge to departments to recover the cost of network disaster recovery, document imaging, application development/support, database administration, help desk, data centers, security, and enterprise software. Departments are charged based upon the number of department network users.

## Department Summary (continued)

### Fee and Charge Methodology (continued)

**Computer Replacement Fees:** The IT Department purchases replacement business class computers, workstation computers, laptops, and tablets for all City departments. The City has established a computer replacement plan of five years for business class computers, four years for workstation computers, and four years for laptops and tablets. The Computer Replacement Fee is an intragovernmental charge to departments. Departments are assessed a pro-rated fee annually to recover the cost of this program based on the number of business class computers, workstation computers, laptops, and tablets they have.

**GIS Fees:** GIS Office charges a fee to City users based on the number of network computers in each department. Services and resources provided to departments include GIS data, analysis, tools, applications, support, and training so that employees and business units become more efficient and skilled in their duties, analyses, and business processes. Staff facilitate GIS-related projects to increase communication and collaboration between departments, organizations outside the City, and citizens; so that City information and GIS resources are used appropriately, effectively, efficiently, and transparently. GIS staff acquire new data and maintain the integrity, accuracy, and security of existing GIS data so that City and the public can access, update, and analyze relevant data in useful and valuable ways. Fees will cover the budget of the GIS Office.

### Authorized Personnel

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
9905 - Deputy City Manager *	0.10	0.10	0.00	0.00	
7960 - Asst. Director, Info. Technology	1.00	1.00	1.00	1.00	
7950 - Director, Information Technology	1.00	1.00	1.00	1.00	
7942 - Project Leader ^^	2.00	3.00	3.00	3.00	
7940 - PMO Manager	1.00	1.00	1.00	1.00	
7931 - Technical Trainer	1.00	1.00	1.00	1.00	
7930 - Business Analyst	1.00	1.00	1.00	1.00	
7929 - Infrastructure Supervisor ^^	0.00	1.00	1.00	1.00	
7928 - Junior System Administrator ^^	2.00	3.00	3.00	3.00	
7927 - Systems Administrator	5.00	5.00	5.00	5.00	
7926 - Information Technology Manager	3.00	3.00	3.00	3.00	
7946 - Physical Security and Network Tech ~	0.00	0.00	0.00	1.00	1.00
7924 - Database Administrator	2.00	2.00	2.00	2.00	
7922 - Systems Analyst	8.00	8.00	8.00	8.00	
7920 - Computer Support Technician-773	6.00	6.00	6.00	6.00	
7919 - Cyber Security Analyst	2.00	2.00	2.00	2.00	
7918 - Network Engineer	2.00	2.00	2.00	2.00	
7913 - Help Desk Supervisor	1.00	1.00	1.00	1.00	
6102 - Stores Clerk	1.00	1.00	1.00	1.00	
5003 - Engineering Tech ~	2.00	2.00	2.00	1.00	(1.00)
4200 - Financial Specialist	1.00	1.00	1.00	1.00	
2190 - GIS Tech	2.00	2.00	2.00	2.00	
2185 - GIS Supervisor	2.00	2.00	2.00	2.00	
2180 - GIS Specialist	1.00	1.00	1.00	1.00	
2175 - GIS Analyst	3.00	3.00	3.00	3.00	
2173 - GIS Data Analyst	1.00	1.00	1.00	1.00	
2160 - Addressing Specialist	0.75	0.75	0.75	0.75	
2125 - Geospatial Services Manager	1.00	1.00	1.00	1.00	
<b>Total Personnel</b>	<b>52.85</b>	<b>55.85</b>	<b>55.75</b>	<b>55.75</b>	
Permanent Full-Time	52.85	55.85	55.75	55.75	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>52.85</b>	<b>55.85</b>	<b>55.75</b>	<b>55.75</b>	

^^ In FY 2019, (3) 1.00 FTE positions were added to ensure North American Electric Reliability Corporation Critical Infrastructure Protection (NERC/CIP) compliance. The cost of these positions will be paid by the Electric fund.

~ In FY 2020, a Physical Security and Network Technician position was added to oversee building cameras and manager physical space of data centers, wiring closets and physical cabling plant. A vacant Engineering Tech position was deleted to provide the funding for this position.

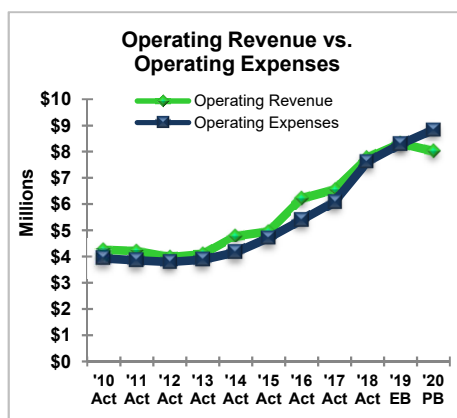
\* During FY 2019, Deputy City Manager position was deleted

## Revenues, Expenses and Changes in Net Position

### Information Technology Fund

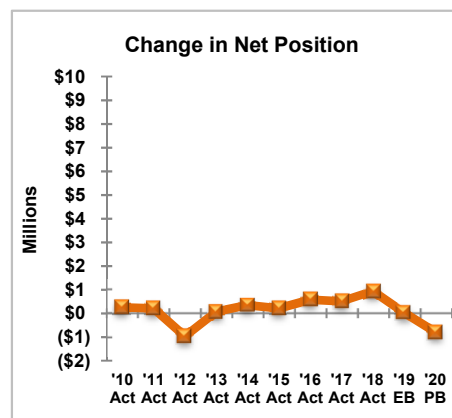
	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Operating Revenues:</b>				
User Charges	\$7,760,319	\$8,313,353	\$8,313,353	\$8,014,499
<b>Total Operating Revenues</b>	<b>\$7,760,319</b>	<b>\$8,313,353</b>	<b>\$8,313,353</b>	<b>\$8,014,499</b>
<b>Operating Expenses:</b>				
Personnel Services	\$4,453,060	\$4,872,337	\$4,626,562	\$4,978,394
Supplies & Materials	\$752,126	\$766,022	\$710,175	\$535,676
Travel & Training	\$126,305	\$235,709	\$230,864	\$245,323
Intragovernmental Charges	\$34,310	\$33,688	\$33,688	\$29,985
Utilities, Services & Other Misc.	\$1,953,374	\$2,393,306	\$2,269,726	\$2,635,790
Depreciation	\$300,049	\$264,178	\$414,040	\$414,040
<b>Total Operating Expenses</b>	<b>\$7,619,224</b>	<b>\$8,565,240</b>	<b>\$8,285,055</b>	<b>\$8,839,208</b>
<b>Operating Income (Loss)</b>	<b>\$141,095</b>	<b>(\$251,887)</b>	<b>\$28,298</b>	<b>(\$824,709)</b>
<b>Non-Operating Revenues:</b>				
Investment Revenue	\$4,191	\$38,596	\$90,862	\$90,862
Revenue from Other Gov. Units	\$176,668	\$121,856	\$80,000	\$108,476
Misc. Non-Operating Revenue	\$32,812	\$1,725	\$1,802	\$1,725
<b>Total Non-Operating Revenues</b>	<b>\$213,671</b>	<b>\$162,177</b>	<b>\$172,664</b>	<b>\$201,063</b>
<b>Non-Operating Expenses:</b>				
Interest Expense	\$0	\$94	\$94	\$94
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Loss On Disposal Assets	\$3,295	\$0	\$0	\$0
Capital Lease Payment	\$0	\$0	\$0	\$0
<b>Total Non-Operating Expenses</b>	<b>\$3,295</b>	<b>\$94</b>	<b>\$94</b>	<b>\$94</b>
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$210,376</b>	<b>\$162,083</b>	<b>\$172,570</b>	<b>\$200,969</b>
<b>Income (Loss) Before Transfers</b>	<b>\$351,471</b>	<b>(\$89,804)</b>	<b>\$200,868</b>	<b>(\$623,740)</b>
Transfers In	\$751,918	\$0	\$0	\$0
Transfers Out	(\$162,195)	(\$162,195)	(\$162,195)	(\$162,195)
<b>Total Transfers</b>	<b>\$589,723</b>	<b>(\$162,195)</b>	<b>(\$162,195)</b>	<b>(\$162,195)</b>
<b>Change in Net Position</b>	<b>\$941,194</b>	<b>(\$251,999)</b>	<b>\$38,673</b>	<b>(\$785,935)</b>
Net Position - Beginning	\$4,033,105	\$4,974,299	\$4,722,300	\$4,760,973
<b>Net Position - Ending</b>	<b>\$4,974,299</b>	<b>\$4,722,300</b>	<b>\$4,760,973</b>	<b>\$3,975,038</b>

Note: This statement does not include capital additions, capital project expenses or debt principal payments.



For the period shown, operating revenues have been above operating expenses for all years except FY 2019 and FY 2020. A portion of the user fees include an amount to add/replace capital items (which are not reflected on the Revenues, Expenses and Changes in Net Position Statement).

For the period shown, there was a negative change in position in FY 2012 due to a \$1 million transfer to the COFERS capital project to provide some of the funding for the project. In FY 2018 to FY 2020, City Manager approved budget cuts and reduced user fees to use down excess cash reserves.



### Financial Sources and Uses Information Technology Fund

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Financial Sources</b>				
Interest	\$4,191	\$38,596	\$90,862	\$90,862
Less GASB 31 Adjustment	\$94,834	\$0	\$0	\$0
User Charges	\$7,760,319	\$8,313,353	\$8,313,353	\$8,014,499
Grants	\$176,668	\$121,856	\$80,000	\$108,476
Miscellaneous Revenues	\$32,812	\$1,725	\$1,802	\$1,725
<b>Total Financial Sources Before Transfers</b>	<b>\$8,068,824</b>	<b>\$8,475,530</b>	<b>\$8,486,017</b>	<b>\$8,215,562</b>
Transfers In	\$751,918	\$0	\$0	\$0
<b>Total Financial Sources</b>	<b>\$8,820,742</b>	<b>\$8,475,530</b>	<b>\$8,486,017</b>	<b>\$8,215,562</b>
<b>Financial Uses of Unrestricted Cash</b>				
Personnel Services	\$4,453,060	\$4,872,337	\$4,626,562	\$4,978,394
Less: GASB 16 Vacation Liability Adjustment	(\$47,738)	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	\$28,991	\$0	\$0	\$0
Less: GASB 75 OPEB Adjustment	\$5,502	\$0	\$0	\$0
Supplies & Materials	\$752,126	\$766,022	\$710,175	\$535,676
Travel & Training	\$126,305	\$235,709	\$230,864	\$245,323
Intragovernmental Charges	\$34,310	\$33,688	\$33,688	\$29,985
Utilities, Services & Other Misc.	\$1,953,374	\$2,393,306	\$2,269,726	\$2,635,790
Interest Expense	\$0	\$94	\$94	\$94
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Transfers Out	\$162,195	\$162,195	\$162,195	\$162,195
Capital Additions	\$323,071	\$308,500	\$253,500	\$485,500
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
<b>Total Financial Uses</b>	<b>\$7,791,196</b>	<b>\$8,771,851</b>	<b>\$8,286,804</b>	<b>\$9,072,957</b>
<b>Financial Sources Over/(Under) Uses</b>	<b>\$1,029,546</b>	<b>(\$296,321)</b>	<b>\$199,213</b>	<b>(\$857,395)</b>
<b>Unassigned Cash Reserve</b>				
Beginning Unassigned Cash Reserve		\$3,757,123	\$3,757,123	\$3,956,336
Financial Sources Over/(Under) Uses		(\$296,321)	\$199,213	(\$857,395)
Current Assets	\$4,101,334	\$0	\$0	\$0
Less: GASB 31 Pooled Cash Adj	\$193,922	\$0	\$0	\$0
Less: Current Liabilities	(\$538,133)	\$0	\$0	\$0
<b>Projected Ending Cash and Other Reserves</b>	<b>\$3,757,123</b>	<b>\$3,460,802</b>	<b>\$3,956,336</b>	<b>\$3,098,941</b>
Less: Cash Set Aside for GIS Special Projects	\$8,000	\$16,000	\$16,000	\$16,000
Less: Cash Set Aside for Computer Replacements	\$322,023	\$401,719	\$401,719	\$546,646
<b>Unassigned Cash Reserve</b>	<b>\$3,427,100</b>	<b>\$3,043,083</b>	<b>\$3,538,617</b>	<b>\$2,536,295</b>
<b>Cash Reserve Target</b>				
Budgeted Oper Exp w/o Depreciation	\$7,535,844	\$8,216,793	\$8,216,793	\$8,425,168
Add: Budgeted Operating Transfers to Other Funds	\$162,195	\$162,195	\$162,195	\$162,195
Add: Budgeted Interest Expense	\$94	\$94	\$94	\$94
Add: Budgeted Capital Additions	\$580,000	\$308,500	\$308,500	\$485,500
<b>Total Budgeted Financial Uses</b>	<b>\$8,278,133</b>	<b>\$8,687,582</b>	<b>\$8,687,582</b>	<b>\$9,072,957</b>
x Cash Reserve Target %	x 20%	x 20%	x 20%	x 20%
<b>Budgeted Cash Reserve Target</b>	<b>\$1,655,627</b>	<b>\$1,737,516</b>	<b>\$1,737,516</b>	<b>\$1,814,591</b>
<b>Above/(Below) Cash Reserve Target</b>	<b>\$1,771,473</b>	<b>\$1,305,567</b>	<b>\$1,801,101</b>	<b>\$721,704</b>
<b>Fee Changes</b>				
IT Support Base Fee	-4.86%	-4.75%	-4.75%	0.00%
Computer Replacement Fee	5.00%	5.00%	5.00%	1.15%
Telephone Fees	\$40.00	\$36.00	\$36.00	\$26.00
GIS Base Fee	33.14%	0.00%	0.00%	0.00%

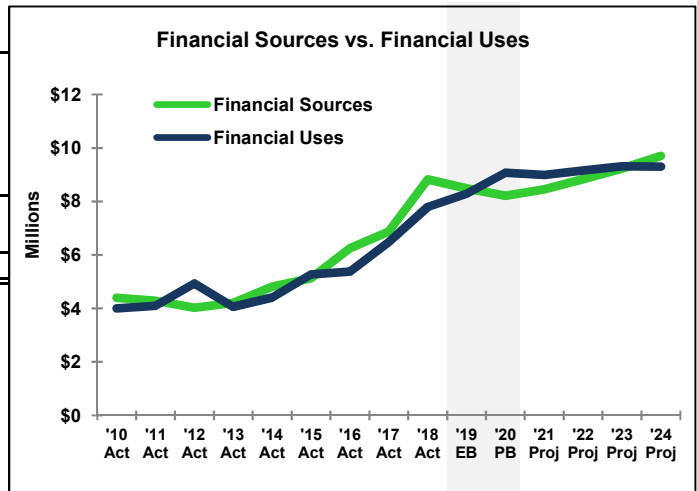
The Financial Sources and Uses Statement is a management tool which provides a more complete look at the cash reserve for the operation compared to the expenses and other uses of the operation. This allows management to examine the projected ending cash reserves for the operation compared to a budgeted cash reserve target which provides useful information about the financial health of the fund.

This statement takes information from the Revenues, Expenses and Changes in Net Position Statement and subtracts out non-cash items (depreciation, loss on disposal of fixed assets, and GASB adjustments for interest revenue, pensions, and vacation liabilities). This statement also includes capital item purchases (such as fleet replacements), principal payments, and enterprise revenue that will be used to pay for capital project costs which are reflected on the balance sheet.



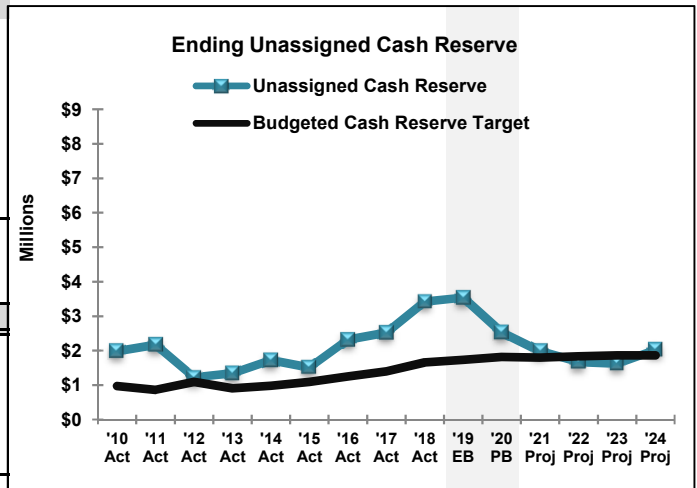
## Financial Sources and Uses Information Technology Fund

Projected FY 2021	Projected FY 2022	Projected FY 2023	Projected FY 2024
\$90,862	\$90,862	\$90,862	\$90,862
\$0	\$0	\$0	\$0
\$8,271,154	\$8,656,653	\$9,031,169	\$9,522,297
\$81,632	\$83,184	\$107,807	\$86,383
\$1,725	\$1,725	\$1,725	\$1,725
<b>\$8,445,373</b>	<b>\$8,832,424</b>	<b>\$9,231,563</b>	<b>\$9,701,267</b>
\$0	\$0	\$0	\$0
<b>\$8,445,373</b>	<b>\$8,832,424</b>	<b>\$9,231,563</b>	<b>\$9,701,267</b>



In FY 2012 there was a \$1 million transfer to the COFERS capital project to provide some of the funding for the project which resulted in financial uses over financial sources. Financial uses are projected to be over financial sources for FY 2020 to FY 2023 in order to use down excess cash reserves.

\$5,094,657	\$5,227,277	\$5,363,162	\$5,502,390
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$673,841	\$694,707	\$724,343	\$688,323
\$247,959	\$250,129	\$252,335	\$254,577
\$30,144	\$30,186	\$30,729	\$31,298
\$2,418,064	\$2,448,166	\$2,432,530	\$2,315,335
\$94	\$94	\$94	\$94
\$0	\$0	\$0	\$0
\$162,195	\$162,195	\$162,195	\$162,195
\$360,000	\$350,000	\$350,000	\$350,000
\$0	\$0	\$0	\$0
<b>\$8,986,954</b>	<b>\$9,162,754</b>	<b>\$9,315,388</b>	<b>\$9,304,212</b>
<b>(\$541,581)</b>	<b>(\$330,330)</b>	<b>(\$83,825)</b>	<b>\$397,055</b>



For FY 2010 - FY 2020, the ending unassigned cash reserve has been above the budgeted cash reserve target for all years. Funding was built up from FY 2010 until FY 2012 when cash reserves above the cash reserve target were transferred to the COFERS capital project to help pay for the citywide financial software project. In FY 2018, the GIS operation was moved into the IT Fund. In FY 2020 to FY 2023, cash is being used down by charging less fees than needed to cover expenses.

\$3,098,941	\$2,557,360	\$2,227,030	\$2,143,205
<b>(\$541,581)</b>	<b>(\$330,330)</b>	<b>(\$83,825)</b>	<b>\$397,055</b>
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
<b>\$2,557,360</b>	<b>\$2,227,030</b>	<b>\$2,143,205</b>	<b>\$2,540,260</b>
\$16,000	\$16,000	\$16,000	\$16,000
\$555,102	\$543,595	\$503,362	\$500,068
<b>\$1,986,258</b>	<b>\$1,667,435</b>	<b>\$1,623,843</b>	<b>\$2,024,192</b>
\$8,464,665	\$8,650,465	\$8,803,099	\$8,791,923
\$162,195	\$162,195	\$162,195	\$162,195
\$94	\$94	\$94	\$94
\$360,000	\$350,000	\$350,000	\$350,000
<b>\$8,986,954</b>	<b>\$9,162,754</b>	<b>\$9,315,388</b>	<b>\$9,304,212</b>
x 20%	x 20%	x 20%	x 20%
<b>\$1,797,391</b>	<b>\$1,832,551</b>	<b>\$1,863,078</b>	<b>\$1,860,842</b>
<b>\$188,867</b>	<b>(\$165,116)</b>	<b>(\$239,235)</b>	<b>\$163,350</b>

4.25%	5.50%	6.50%	8.00%
0.20%	0.20%	0.20%	0.20%
\$26.00	\$26.00	\$26.00	\$26.00
0.00%	2.00%	3.00%	4.00%

A budgeted cash reserve target is calculated in accordance with the cash reserve policy. In the event of a disaster, these funds would be used to keep the operation going for approximately three months plus fund the next year's infrastructure costs. The budgeted cash reserve target amount is different for each operation and depends on their operational and capital project needs.

The ending unassigned cash reserves are compared to the budgeted cash reserve target. When the reserves are below the cash reserve target it will be necessary for management to adjust fees or reduce expenses in order to get the reserves at or above the cash reserve target. With this type of fund, it is a normal practice to utilize smaller rate increases over time in order to build up reserves and then use those reserve balances to fund capital project costs.



## Cost Recovery By Function

	Actual FY 2018	BWAT FY 2019	Estimated FY 2019	Proposed FY 2020
<b>IT Support and Maintenance:</b>				
<i>Increase to Departments</i>		(4.8%)	(4.8%)	0.0%
Position Changes	0.00	1.50	0.00	0.00
Financial Sources	\$5,942,235	\$6,245,203	\$6,297,546	\$6,146,824
Financial Uses	\$5,566,987	\$6,555,448	\$6,320,151	\$7,156,501
<b>Sources Over/(Under) Uses</b>	<b>\$375,248</b>	<b>(\$310,245)</b>	<b>(\$22,605)</b>	<b>(\$1,009,677)</b>
<b>Computer Replacement Program:</b>				
<i>Increase Needed:</i>		5.0%	5.0%	1.1%
Financial Sources	\$387,745	\$421,716	\$421,716	\$426,547
Financial Uses	\$465,944	\$342,020	\$342,020	\$281,620
<b>Sources Over/(Under) Uses</b>	<b>(\$78,199)</b>	<b>\$79,696</b>	<b>\$79,696</b>	<b>\$144,927</b>
<b>Telephone:</b>				
<i>Telephone Cost per Month:</i>		\$36.00	\$36.00	\$26.00
Position Changes	0.00	0.00	0.00	0.00
Financial Sources	\$683,864	\$588,370	\$588,370	\$397,634
Financial Uses	\$612,314	\$560,679	\$377,229	\$507,093
<b>Sources Over/(Under) Uses</b>	<b>\$71,550</b>	<b>\$27,691</b>	<b>\$211,141</b>	<b>(\$109,459)</b>
<b>GIS:</b>				
<i>Increases Needed:</i>		0.0%	0.0%	0.0%
Position Changes	5.99	0.50	0.00	0.00
Financial Sources	\$1,806,898	\$1,220,241	\$1,178,385	\$1,244,557
Financial Uses	\$1,159,196	\$1,313,704	\$1,247,404	\$1,127,743
<b>Sources Over/(Under) Uses</b>	<b>\$647,702</b>	<b>(\$93,463)</b>	<b>(\$69,019)</b>	<b>\$116,814</b>
<b>Total Department:</b>				
Total Financial Sources	\$8,820,742	\$8,475,530	\$8,486,017	\$8,215,562
Total Financial Uses by Function	\$7,804,441	\$8,771,851	\$8,286,804	\$9,072,957
Less: GASB 68 Adj for Pensions	\$28,991			
Less: GASB 16 Adj for Vacation Liab	(\$47,738)			
Less: GASB 75 OPEB	\$5,502			
Total Financial Uses	\$7,791,196	\$8,771,851	\$8,286,804	\$9,072,957
<b>Total Sources Over/(Under) Uses</b>	<b>\$1,029,546</b>	<b>(\$296,321)</b>	<b>\$199,213</b>	<b>(\$857,395)</b>
<b>Projected Ending Cash and Other Res</b>	<b>\$3,757,123</b>	<b>\$3,460,802</b>	<b>\$3,956,336</b>	<b>\$3,098,941</b>
Less: Balance of GIS Special Projects	\$8,000	\$16,000	\$16,000	\$16,000
Less: Balance of Computer Replacements	\$322,023	\$401,719	\$401,719	\$546,646
<b>Projected Ending Unassigned Cash Reserve</b>	<b>\$3,427,100</b>	<b>\$3,043,083</b>	<b>\$3,538,617</b>	<b>\$2,536,295</b>
Budgeted Cash Reserve Target (20% Fin. Uses)	\$1,655,627	\$1,737,516	\$1,737,516	\$1,814,591
<b>Cash Above/(Below) Budgeted Cash Reserve Target</b>	<b>\$1,771,473</b>	<b>\$1,305,567</b>	<b>\$1,801,101</b>	<b>\$721,704</b>

## Cost Recovery By Function

Projected FY 2021	Projected FY 2022	Projected FY 2023	Projected FY 2024
4.3%	5.5%	6.5%	8.0%
0.00	0.00	0.00	0.00
\$6,463,846	\$6,747,475	\$7,093,478	\$7,537,032
\$7,063,978	\$7,191,166	\$7,079,589	\$7,280,967
<b>(\$600,132)</b>	<b>(\$443,691)</b>	<b>\$13,889</b>	<b>\$256,065</b>
0.2%	0.2%	0.2%	0.2%
\$427,130	\$427,713	\$428,296	\$428,879
\$418,674	\$439,220	\$468,529	\$432,173
<b>\$8,456</b>	<b>(\$11,507)</b>	<b>(\$40,233)</b>	<b>(\$3,294)</b>
\$26.00	\$26.00	\$26.00	\$26.00
0.00	0.00	0.00	0.00
\$401,379	\$405,123	\$408,867	\$412,611
\$351,412	\$353,706	\$513,984	\$358,445
<b>\$49,967</b>	<b>\$51,417</b>	<b>(\$105,117)</b>	<b>\$54,166</b>
0.0%	2.0%	3.0%	4.0%
0.00	0.00	0.00	0.00
\$1,153,018	\$1,252,113	\$1,300,922	\$1,322,745
\$1,152,890	\$1,178,662	\$1,253,286	\$1,232,627
<b>\$128</b>	<b>\$73,451</b>	<b>\$47,636</b>	<b>\$90,118</b>
\$8,445,373	\$8,832,424	\$9,231,563	\$9,701,267
\$8,986,954	\$9,162,754	\$9,315,388	\$9,304,212
\$8,986,954	\$9,162,754	\$9,315,388	\$9,304,212
<b>(\$541,581)</b>	<b>(\$330,330)</b>	<b>(\$83,825)</b>	<b>\$397,055</b>
<b>\$2,557,360</b>	<b>\$2,227,030</b>	<b>\$2,143,205</b>	<b>\$2,540,260</b>
\$16,000	\$16,000	\$16,000	\$16,000
\$555,102	\$543,595	\$503,362	\$500,068
<b>\$1,986,258</b>	<b>\$1,667,435</b>	<b>\$1,623,843</b>	<b>\$2,024,192</b>
<b>\$1,797,391</b>	<b>\$1,832,551</b>	<b>\$1,863,078</b>	<b>\$1,860,842</b>
<b>\$188,867</b>	<b>(\$165,116)</b>	<b>(\$239,235)</b>	<b>\$163,350</b>

The Information Technology Department provides a wide array of services to departments. There are a number of charges which are allocated to departments.

**Information Service and Maintenance Fees:** This is an intragovernmental charge to departments to recover the cost of network disaster recovery, document imaging, application development/support, database administration, help desk, data centers, security, and enterprise software. Departments are charged based upon the number of department network users.

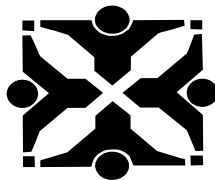
**Computer Replacement Fees:** The IT Department purchases replacement business class computers, workstation computers, laptops, and tablets for all City departments. The City has established a computer replacement plan of five years for business class computers, four years for workstation computers, and four years for laptops and tablets. The Computer Replacement Fee is an intragovernmental charge to departments. Departments are assessed a pro-rated fee annually to recover the cost of this program based on the number of business class computers, workstation computers, laptops, and tablets they have.

**Telephone Charges:** Information Technology pays all of the phone bills (excluding cell phones) for departments and bills the departments a monthly charge. These costs are charged to departments' telephone accounts (reflected in the Utilities, Services, and Miscellaneous category).

**GIS Fees:** GIS Office charges a fee to City users based on the number of network computers in each department. Services and resources provided to departments include GIS data, analysis, tools, applications, support, and training so that employees and business units become more efficient and skilled in their duties, analyses, and business processes. Staff facilitate GIS-related projects to increase communication and collaboration between departments, organizations outside the City, and citizens; so that City information and GIS resources are used appropriately, effectively, efficiently, and transparently. GIS staff acquire new data and maintain the integrity, accuracy, and security of existing GIS data so that City and the public can access, update, and analyze relevant data in useful and valuable ways. Fees will cover the budget of the GIS Office.

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# Community Relations Fund (Internal Service Fund)

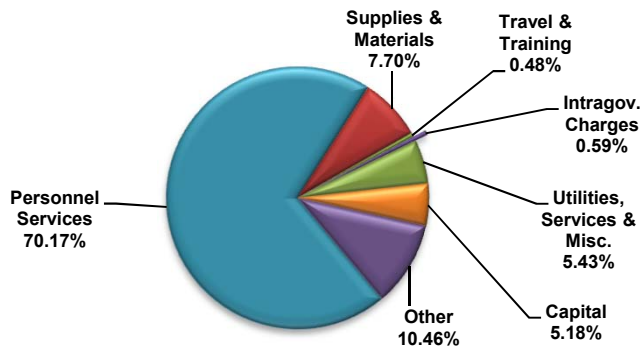


*City of Columbia  
Columbia, Missouri*

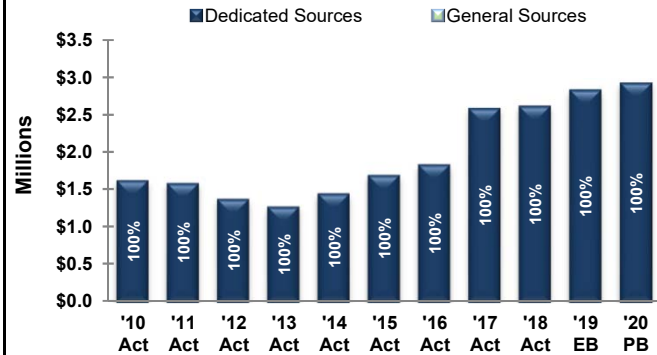
# Community Relations Fund (Internal Service Fund)

Fund 6750

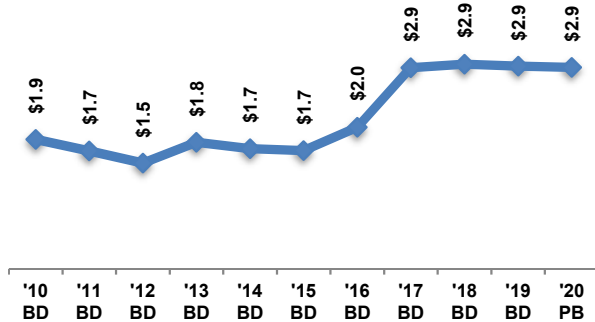
**FY 2020 Total Expenses By Category**



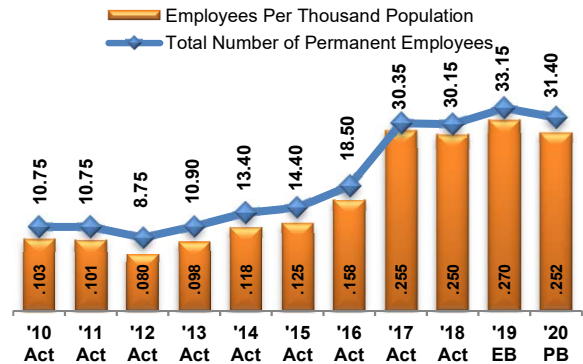
**Funding Sources**



**Budgeted Expense History (in Millions)**



**Permanent Positions**



## Expenditures (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$1,844,686	\$2,099,751	\$1,984,608	\$2,033,282	(\$66,469)	(3.2%)
Supplies & Materials	\$326,885	\$303,231	\$305,298	\$223,260	(\$79,971)	(26.4%)
Travel & Training	\$5,994	\$9,000	\$9,000	\$13,800	\$4,800	53.3%
Intragov. Charges	\$19,990	\$17,979	\$17,979	\$17,068	(\$911)	(5.1%)
Utilities, Services & Misc.	\$281,918	\$180,056	\$184,142	\$157,265	(\$22,791)	(12.7%)
Capital	\$0	\$0	\$0	\$150,000	\$150,000	
Other	\$305,755	\$303,171	\$303,171	\$303,171	\$0	0.0%
<b>Total</b>	<b>\$2,785,228</b>	<b>\$2,913,188</b>	<b>\$2,804,198</b>	<b>\$2,897,846</b>	<b>(\$15,342)</b>	<b>(0.5%)</b>
Operating Expenses	\$2,547,334	\$2,675,295	\$2,566,305	\$2,509,953	(\$165,342)	(6.2%)
Non-Operating Expenses	\$237,894	\$237,893	\$237,893	\$237,893	\$0	0.0%
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$150,000	\$150,000	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$2,785,228</b>	<b>\$2,913,188</b>	<b>\$2,804,198</b>	<b>\$2,897,846</b>	<b>(\$15,342)</b>	<b>(0.5%)</b>

## Revenues (Where the Money Comes From)

Gross Receipts Tax *	\$606,476	\$550,000	\$504,348	\$351,522	(\$198,478)	(36.1%)
Interest Revenue	\$8,260	\$28,110	\$28,110	\$28,110	\$0	0.0%
Fees & Service Charges	\$1,921,285	\$2,108,564	\$2,108,564	\$2,036,396	(\$72,168)	(3.4%)
Other Local Revenues	\$1,371	\$0	\$0	\$0	\$0	
Operating Transfers In	\$50,000	\$50,000	\$50,000	\$50,000	\$0	0.0%
Use of Prior Year Sources	\$197,836	\$176,514	\$113,176	\$431,818	\$255,304	144.6%
Less: Current Year Surplus	\$0	\$0	\$0	\$0	\$0	
<b>Dedicated Sources</b>	<b>\$2,785,228</b>	<b>\$2,913,188</b>	<b>\$2,804,198</b>	<b>\$2,897,846</b>	<b>(\$15,342)</b>	<b>(0.5%)</b>
General Sources	\$0	\$0	\$0	\$0	\$0	
<b>Total Funding Sources</b>	<b>\$2,785,228</b>	<b>\$2,913,188</b>	<b>\$2,804,198</b>	<b>\$2,897,846</b>	<b>(\$15,342)</b>	<b>(0.5%)</b>

\* Cable Franchise Fees

## Department Summary

### Description

Over its history, the Public Communications Department has helped the City Council, City Manager and City agencies with internal and external communications. In recent years the department's duties have expanded while it has focused more strategically on building citizen trust through effective listening and compassionate response. In keeping with this change, this office was organized into a Community Relations Department, with a new department director reporting to the City Manager. The department houses most customer service functions: Communications and Marketing; Utility Customer Service; the Contact Center; Media and Event Services; and the Document Support Center.

### Department Objectives

Connect, inform and engage Columbia citizens with their local government; keep internal and external communication paths open and responsive with traditional services while integrating more modern technologies where feasible.

### Highlight/Significant Changes

- Total expenses in FY 2020 decreased by 15,342 or (0.5%).
- Personnel Services reflects a decrease of \$66,469 or 3.2%. The cost for the proposed pay package for FY 2020 is \$30,896. The decrease reflects the reallocation of a 0.25 FTE Assistant City Manager back to the City Managers department and the elimination of 1.50 FTE associated with the Print Shop as the department will be closing the print shop operation. The pay package includes: classifications have been moved to new pay bands as recommended by our consultants which may have resulted in a move to minimum adjustment for some employees. There is funding included for an incremental move toward the midpoint for employees that have been in their classification for 3, 4, or 5 years. In order to help address compression issues, a time in class adjustment has been included which is equal to 0.5% for each year employees have been in their classification more than five years. A 0.5% across the board increase has been included for all employees who are below the maximum rate for their pay band (which has been increased by the across the board increase). Supervisor adjustments have been implemented in order to ensure supervisors make 1% above the highest hourly rate of employees they supervise.
- Budget cuts of \$82,375 were taken to pay for the pay plan and to keep intragovernmental charges to a minimum to the departments that Community Relations serves.
- 1.50 FTE positions were eliminated in the Document Support Center. In-house printing services will be phased out to contract printing services and daily mail services will be absorbed by the Contact Center. to decrease expenses as The print shop has been unable to cover its operating costs for many years; the availability of copying equipment in departments, and less cost contractual options led to this decision. Financial uses were over financial sources by \$96,739 in FY 2018 for the Document Support Center.

### Highlights/Significant Changes - continued

- The annual Citizens Handbook will not be mailed to every household. A digital version which can be viewed online or printed by our citizens will be available online. This will eliminate \$67,881 in printing and mailing costs. This will however result in some citizens, who may not have access to internet, not being able to receive the annual city update.
- The annual Citizens Handbook will not be mailed to every household. A digital version which can be viewed online or printed by our citizens will be available online. This will eliminate \$67,881 in printing and mailing costs. This will however result in some citizens, who may not have access to internet, not being able to receive the annual city update.
- \$100,000 of cable franchise TV fees will be reallocated to the general fund to help offset some of the decreases in general fund revenues.
- Community Relations will continue to implement RAVE Mobile Safety Software to notify both internal and external customers of critical safety messages. For example: boil advisories, active shooter events and additional messaging will be available to the public and internal audiences via email, text or voice as decided by the customer.
- Community Relations will continue to refine and complete a citywide Strategic Communications plan which will provide guidance for strategic messaging and message channels to all departments.
- Community Relations will begin to explore the replacement of the current city website, CoMo.gov, with a new web portal which will allow citizens and visitors to utilize a single portal to conduct business (pay bills or invoices, submit plans for review, renew business license and parking permits, etc.) and to connect and engage with citizens on issues which affect them.
- Contact Center will continue to work with IT applications division to explore the interconnectivity possibilities of Tyler Incident Management (now Tyler 311) with Munis, EnerGov, GovQA, Advanced Utilities and E-MetroTel.
- The Contact Center will continue adding multiple channels of communication, and enhancing citizen/employee interactions. New ways to enhance citizen engagement through marketing and an awareness campaign will be explored.
- City Channel/Event Services will seek bids to update key audiovisual system components in the Council Chambers.

<b>Fee and Service Methodology</b>
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The cost of the various Community Relations divisions is offset by Cable Franchise Gross Receipt Taxes as well as charges to departments for postage, print shop services, and video production services. The remaining costs of this fund are recovered through a Community Relations Fee.

The departments are charged based on their percent of total usage of City Channel and Contact Center services.

<b>Authorized Personnel</b>
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	<b>Actual FY 2018</b>	<b>Adj. Budget FY 2019</b>	<b>Estimated FY 2019</b>	<b>Proposed FY 2020</b>	<b>Position Changes</b>
Public Communications Office	10.62	14.62	14.62	14.38	(0.24)
Document Support Services	1.62	1.62	1.62	0.06	(1.56)
City Channel	4.20	4.20	4.20	4.20	
Event Services	2.05	2.05	2.05	2.05	
Contact Center	11.66	10.66	10.66	10.71	0.05
<b>Total Personnel</b>	<b>30.15</b>	<b>33.15</b>	<b>33.15</b>	<b>31.40</b>	<b>(1.75)</b>
Permanent Full-Time	29.00	32.00	32.00	30.75	(1.25)
Permanent Part-Time	1.15	1.15	1.15	0.65	(0.50)
<b>Total Permanent</b>	<b>30.15</b>	<b>33.15</b>	<b>33.15</b>	<b>31.40</b>	<b>(1.75)</b>

# Community Relations Fund

## Budget Detail By Division

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
<b>Community Relations Office</b>						
Personnel Services	\$847,010	\$993,328	\$928,612	\$993,573	\$245	0.0%
Supplies and Materials	\$148,604	\$135,099	\$136,788	\$67,634	(\$67,465)	(49.9%)
Travel and Training	\$177	\$1,000	\$1,000	\$5,800	\$4,800	480.0%
Intragovernmental Charges	\$10,999	\$9,055	\$9,055	\$9,392	\$337	3.7%
Utilities, Services, & Misc.	\$212,550	\$90,324	\$89,131	\$86,972	(\$3,352)	(3.7%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$60,796	\$53,169	\$53,169	\$53,169	\$0	0.0%
<b>Total</b>	<b>\$1,280,136</b>	<b>\$1,281,975</b>	<b>\$1,217,755</b>	<b>\$1,216,540</b>	<b>(\$65,435)</b>	<b>(5.1%)</b>
<b>Document Support Services</b>						
Personnel Services	\$87,577	\$86,596	\$93,772	\$7,743	(\$78,853)	(91.1%)
Supplies and Materials	\$149,988	\$131,550	\$131,270	\$120,160	(\$11,390)	(8.7%)
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$503	\$510	\$510	\$23	(\$487)	(95.5%)
Utilities, Services, & Misc.	\$23,063	\$35,720	\$35,720	\$24,624	(\$11,096)	(31.1%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$50,818	\$50,818	\$50,818	\$50,818	\$0	0.0%
<b>Total</b>	<b>\$311,949</b>	<b>\$305,194</b>	<b>\$312,090</b>	<b>\$203,368</b>	<b>(\$101,826)</b>	<b>(33.4%)</b>
<b>The City Channel</b>						
Personnel Services	\$232,159	\$281,721	\$276,945	\$292,379	\$10,658	3.8%
Supplies and Materials	\$15,243	\$18,450	\$18,390	\$12,566	(\$5,884)	(31.9%)
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$3,415	\$3,628	\$3,628	\$3,640	\$12	0.3%
Utilities, Services, & Misc.	\$25,207	\$27,776	\$33,013	\$32,561	\$4,785	17.2%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$107,622	\$112,666	\$112,666	\$112,666	\$0	0.0%
<b>Total</b>	<b>\$383,646</b>	<b>\$444,241</b>	<b>\$444,642</b>	<b>\$453,812</b>	<b>\$9,571</b>	<b>2.2%</b>
<b>Event Services</b>						
Personnel Services	\$151,427	\$160,004	\$148,313	\$170,047	\$10,043	6.3%
Supplies and Materials	\$6,063	\$13,132	\$13,850	\$10,900	(\$2,232)	(17.0%)
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$918	\$670	\$670	\$679	\$9	1.3%
Utilities, Services, & Misc.	\$3,840	\$6,456	\$6,456	\$5,496	(\$960)	(14.9%)
Capital	\$0	\$0	\$0	\$150,000	\$150,000	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$162,248</b>	<b>\$180,262</b>	<b>\$169,289</b>	<b>\$337,122</b>	<b>\$156,860</b>	<b>87.0%</b>
<b>Contact Center</b>						
Personnel Services	\$526,513	\$578,102	\$536,966	\$569,540	(\$8,562)	(1.5%)
Supplies and Materials	\$6,987	\$5,000	\$5,000	\$12,000	\$7,000	140.0%
Travel and Training	\$5,817	\$8,000	\$8,000	\$8,000	\$0	0.0%
Intragovernmental Charges	\$4,155	\$4,116	\$4,116	\$3,334	(\$782)	(19.0%)
Utilities, Services, & Misc.	\$17,258	\$19,780	\$19,822	\$7,612	(\$12,168)	(61.5%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$86,519	\$86,518	\$86,518	\$86,518	\$0	0.0%
<b>Total</b>	<b>\$647,249</b>	<b>\$701,516</b>	<b>\$660,422</b>	<b>\$687,004</b>	<b>(\$14,512)</b>	<b>(2.1%)</b>
<b>Department Totals</b>						
Personnel Services	\$1,844,686	\$2,099,751	\$1,984,608	\$2,033,282	(\$66,469)	(3.2%)
Supplies and Materials	\$326,885	\$303,231	\$305,298	\$223,260	(\$79,971)	(26.4%)
Travel and Training	\$5,994	\$9,000	\$9,000	\$13,800	\$4,800	53.3%
Intragovernmental Charges	\$19,990	\$17,979	\$17,979	\$17,068	(\$911)	(5.1%)
Utilities, Services, & Misc.	\$281,918	\$180,056	\$184,142	\$157,265	(\$22,791)	(12.7%)
Capital	\$0	\$0	\$0	\$150,000	\$150,000	
Other	\$305,755	\$303,171	\$303,171	\$303,171	\$0	0.0%
<b>Total</b>	<b>\$2,785,228</b>	<b>\$2,913,188</b>	<b>\$2,804,198</b>	<b>\$2,897,846</b>	<b>(\$15,342)</b>	<b>(0.5%)</b>



# Community Relations Fund

## Authorized Personnel By Division

Community Relations Office	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
9955 - Civic Relations Officer	1.00	1.00	1.00	1.00	
9940 - Web Content Editor ^	0.00	1.00	1.00	1.00	
9926 - Community Relations Director **	0.44	0.44	0.44	0.45	0.01
9901 - Assistant City Manager #	0.25	0.25	0.25	0.00	(0.25)
4810 - Marketing Specialist *	1.20	2.00	2.00	2.00	
4803 - Graphic Artist *	1.25	1.65	1.65	1.65	
4801 - Community Relations Spec *	5.20	7.00	7.00	7.00	
4799 - Comms & Marketing Mgr	1.00	1.00	1.00	1.00	
1006 - Sr Admin Support Asst	0.28	0.28	0.28	0.28	
<b>Total Personnel</b>	<b>10.62</b>	<b>14.62</b>	<b>14.62</b>	<b>14.38</b>	<b>(0.24)</b>
Permanent Full-Time	9.97	13.97	13.97	13.73	(0.24)
Permanent Part-Time	0.65	0.65	0.65	0.65	
<b>Total Permanent</b>	<b>10.62</b>	<b>14.62</b>	<b>14.62</b>	<b>14.38</b>	<b>(0.24)</b>

\* In FY 2019, 0.80 FTE Marketing Specialist, 0.40 FTE Graphics Artists and 1.80 FTE Community Relations Spec positions were reallocated to Community Relations in order to centralize the communication function citywide.

^ In FY 2019, 1.00 FTE Web Content Editor was added in order to transition and maintain various websites.

# In FY 2020, 0.25 FTE Assistant City Manager Position was reallocated to City Manager Office.

\*\* In FY 2020, 0.01 FTE Community Relations Director reallocated to the Community Relations office after closing of the print shop.

### Document Support Services

9928 - Community Relations Asst. Director **	0.10	0.10	0.10	0.05	(0.05)
9926 - Community Relations Director **	0.02	0.02	0.02	0.01	(0.01)
7810 - Document Support Services Clerk *	1.50	1.50	1.50	0.00	(1.50)
6505 - Business Services Manager	0.00	0.00	0.00	0.00	
<b>Total Personnel</b>	<b>1.62</b>	<b>1.62</b>	<b>1.62</b>	<b>0.06</b>	<b>(1.56)</b>
Permanent Full-Time	1.12	1.12	1.12	0.06	
Permanent Part-Time	0.50	0.50	0.50	0.00	(0.50)
<b>Total Permanent</b>	<b>1.62</b>	<b>1.62</b>	<b>1.62</b>	<b>0.06</b>	<b>(1.56)</b>

\* In FY 2020, 1.50 FTE Document Services Clerks were eliminated due to budget cuts.

\*\* In FY 2020, 0.01 FTE Community Relations Director and 0.05 Community Relations Asst Director were reallocated to the Contact Center after closing the print shop.

# Community Relations Fund

## Authorized Personnel By Division -continued

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
<b>The City Channel</b>					
9934 - Video Engineering Specialist	0.50	0.50	0.50	0.50	
9932 - Videographer +	3.00	0.00	0.00	0.00	
9932 - Video Producer +	0.00	3.00	3.00	3.00	
9926 - Community Relations Director	0.05	0.05	0.05	0.05	
9924 - Media and Event Services Manager	0.50	0.50	0.50	0.50	
1006 - Sr Admin Support Asst	0.15	0.15	0.15	0.15	
<b>Total Personnel</b>	<b>4.20</b>	<b>4.20</b>	<b>4.20</b>	<b>4.20</b>	
Permanent Full-Time	4.20	4.20	4.20	4.20	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>4.20</b>	<b>4.20</b>	<b>4.20</b>	<b>4.20</b>	

+ In FY 2019, 3.00 FTE Videographers were retitled to Video Producer.

<b>Event Services</b>					
9934 - Video Engineering Specialist	0.50	0.50	0.50	0.50	
9933 - Audio Visual Technician	1.00	1.00	1.00	1.00	
9926 - Community Relations Director *	0.05	0.05	0.05	0.05	
9924 - Media and Event Services Manager	0.50	0.50	0.50	0.50	
<b>Total Personnel</b>	<b>2.05</b>	<b>2.05</b>	<b>2.05</b>	<b>2.05</b>	
Permanent Full-Time	2.05	2.05	2.05	2.05	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>2.05</b>	<b>2.05</b>	<b>2.05</b>	<b>2.05</b>	

<b>Contact Center</b>					
9928 - Community Relations Asst. Director **	0.35	0.35	0.35	0.40	0.05
9926 - Community Relations Director **	0.09	0.09	0.09	0.09	
1385 - Customer Services Supervisor	1.00	1.00	1.00	1.00	
1213 - Customer Service Rep II ^	10.00	9.00	9.00	9.00	
1006 - Sr Admin Support Asst	0.22	0.22	0.22	0.22	
<b>Total Personnel</b>	<b>11.66</b>	<b>10.66</b>	<b>10.66</b>	<b>10.71</b>	<b>0.05</b>
Permanent Full-Time	11.66	10.66	10.66	10.71	0.05
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>11.66</b>	<b>10.66</b>	<b>10.66</b>	<b>10.71</b>	<b>0.05</b>

<b>Department Totals</b>					
Permanent Full-Time	29.00	32.00	32.00	30.75	(1.25)
Permanent Part-Time	1.15	1.15	1.15	0.65	(0.50)
<b>Total Permanent</b>	<b>30.15</b>	<b>33.15</b>	<b>33.15</b>	<b>31.40</b>	<b>(1.75)</b>

^ In FY 2019, (1.00) FTE Customer Service Rep II was deleted in order to fund a 1.00 FTE Web Content Editor position.

\*\* In FY 2020, 0.01 FTE Community Relations Director and 0.05 Community Relations Asst Director were reallocated to the Contact Center after closing the print shop.

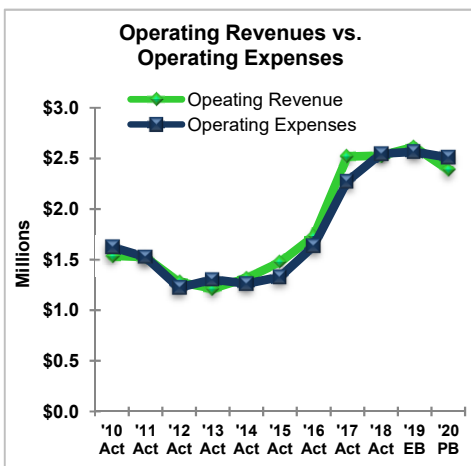
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**Revenues, Expenses, and Changes in Net Position**  
**Community Relations Fund**

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Operating Revenues:</b>				
User Charges	\$1,921,285	\$2,108,564	\$2,108,564	\$2,036,396
Gross Receipts Tax	\$606,476	\$550,000	\$504,348	\$351,522
<b>Total Operating Revenues</b>	<b>\$2,527,761</b>	<b>\$2,658,564</b>	<b>\$2,612,912</b>	<b>\$2,387,918</b>
<b>Operating Expenses:</b>				
Personnel Services	\$1,844,686	\$2,099,751	\$1,984,608	\$2,033,282
Supplies & Materials	\$326,885	\$303,231	\$305,298	\$223,260
Travel & Training	\$5,994	\$9,000	\$9,000	\$13,800
Intragovernmental Charges	\$19,990	\$17,979	\$17,979	\$17,068
Utilities, Services & Other Misc.	\$281,918	\$180,056	\$184,142	\$157,265
Depreciation	\$67,861	\$65,278	\$65,278	\$65,278
<b>Total Operating Expenses</b>	<b>\$2,547,334</b>	<b>\$2,675,295</b>	<b>\$2,566,305</b>	<b>\$2,509,953</b>
<b>Operating Income (Loss)</b>	<b>(\$19,573)</b>	<b>(\$16,731)</b>	<b>\$46,607</b>	<b>(\$122,035)</b>
<b>Non-Operating Revenues:</b>				
Investment Revenue	\$8,260	\$28,110	\$28,110	\$28,110
Misc. Non-Operating Revenue	\$1,371	\$0	\$0	\$0
<b>Total Non-Operating Revenues</b>	<b>\$9,631</b>	<b>\$28,110</b>	<b>\$28,110</b>	<b>\$28,110</b>
<b>Non-Operating Expenses:</b>				
Loss On Disposal Assets	\$0	\$0	\$0	\$0
<b>Total Non-Operating Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$9,631</b>	<b>\$28,110</b>	<b>\$28,110</b>	<b>\$28,110</b>
<b>Income (Loss) Before Transfers</b>	<b>(\$9,942)</b>	<b>\$11,379</b>	<b>\$74,717</b>	<b>(\$93,925)</b>
Transfers In	\$50,000	\$50,000	\$50,000	\$50,000
Transfers Out	(\$237,894)	(\$237,893)	(\$237,893)	(\$237,893)
<b>Total Transfers</b>	<b>(\$187,894)</b>	<b>(\$187,893)</b>	<b>(\$187,893)</b>	<b>(\$187,893)</b>
<b>Change in Net Position</b>	<b>(\$197,836)</b>	<b>(\$176,514)</b>	<b>(\$113,176)</b>	<b>(\$281,818) +</b>
Net Position - Beginning	\$2,237,363	\$2,039,527	\$2,039,527	\$1,926,351
<b>Net Position - Ending</b>	<b>\$2,039,527</b>	<b>\$1,863,013</b>	<b>\$1,926,351</b>	<b>\$1,644,533</b>

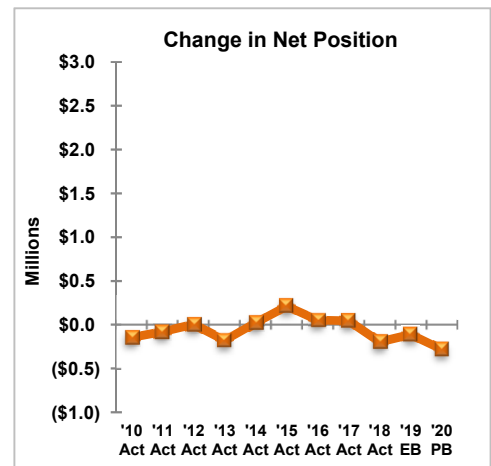
+ Planned use of fund balance. Review revenue/budget strategy in future budget years.

Note: This statement does not include capital additions, capital project expenses, or debt principal payments



Operating revenues have been above operating expenses for most of the period shown. Fees charged to departments have increased over time to ensure the operating revenue was sufficient to cover the operating expenses.

For FY 2020, operating revenues are budgeted to be below operating expenses in an effort to minimize costs to departments and use down excess cash reserves.



### Financial Sources and Uses Community Relations Fund

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Financial Sources</b>				
User Charges	\$1,921,285	\$2,108,564	\$2,108,564	\$2,036,396
Gross Receipts & Other Local Taxes	\$606,476	\$550,000	\$504,348	\$351,522
Interest Revenue	\$8,260	\$28,110	\$28,110	\$28,110
Less: GASB 31 Interest Adjustment	\$38,084	\$0	\$0	\$0
Miscellaneous Revenues	\$1,371	\$0	\$0	\$0
<b>Total Financial Sources before Transfers</b>	<b>\$2,575,476</b>	<b>\$2,686,674</b>	<b>\$2,641,022</b>	<b>\$2,416,028</b>
Transfers In	\$50,000	\$50,000	\$50,000	\$50,000
<b>Total Financial Sources</b>	<b>\$2,625,476</b>	<b>\$2,736,674</b>	<b>\$2,691,022</b>	<b>\$2,466,028</b>

<b>Financial Uses</b>				
Personnel Services	\$1,844,686	\$2,099,751	\$1,984,608	\$2,033,282
Less: GASB 16 Vacation Liability Adjustment	(\$1,019)	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	\$6,993	\$0	\$0	\$0
Less: GASB 75 OPEB Adjustment	\$3,138	\$0	\$0	\$0
Supplies & Materials	\$326,885	\$303,231	\$305,298	\$223,260
Travel & Training	\$5,994	\$9,000	\$9,000	\$13,800
Intragovernmental Charges	\$19,990	\$17,979	\$17,979	\$17,068
Utilities, Services & Other Misc.	\$281,918	\$180,056	\$184,142	\$157,265
Interest Expense	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Transfers Out	\$237,894	\$237,893	\$237,893	\$237,893
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$150,000
<b>Total Financial Uses</b>	<b>\$2,726,479</b>	<b>\$2,847,910</b>	<b>\$2,738,920</b>	<b>\$2,832,568</b>

<b>Financial Sources Over/(Under) Uses</b>	<b>(\$101,003)</b>	<b>(\$111,236)</b>	<b>(\$47,898)</b>	<b>(\$366,540)</b>
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**Projected Unassigned Cash Reserve**

Beginning Unassigned Cash Reserve		\$1,612,231	\$1,612,231	\$1,564,333
Financial Sources Over/(Under) Uses		(\$111,236)	(\$47,898)	(\$366,540)
Current Assets	\$1,659,544			
Less: GASB 31 Pooled Cash Adj	\$95,255			
Less: Current Liabilities	(\$142,568)			
<b>Unassigned Cash Reserve</b>	<b>\$1,612,231</b>	<b>\$1,500,995</b>	<b>\$1,564,333</b>	<b>\$1,197,793</b>

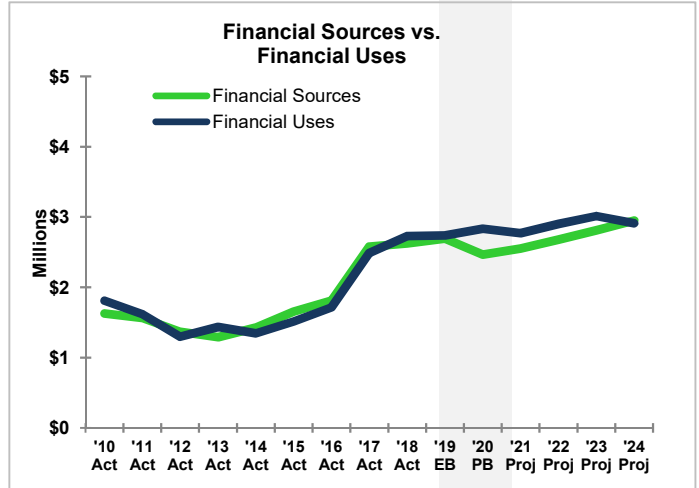
Budgeted Oper Exp w/o Depreciation	\$2,527,265	\$2,617,609	\$2,617,609	\$2,444,675
Add: Budgeted Oper Transfers to Other Funds	\$237,893	\$237,893	\$237,893	\$237,893
Add: Budgeted Interest Expense	\$0	\$0	\$0	\$0
Add: budgeted Principal Payments	\$0	\$0	\$0	\$0
Add: Budgeted Capital Additions	\$0	\$0	\$0	\$150,000
<b>Total Budgeted Financial Uses</b>	<b>\$2,765,158</b>	<b>\$2,855,502</b>	<b>\$2,855,502</b>	<b>\$2,832,568</b>
x Cash Reserve Target %	x 20%	x 20%	x 20%	x 20%
<b>Budgeted Cash Reserve Target</b>	<b>\$553,032</b>	<b>\$571,100</b>	<b>\$571,100</b>	<b>\$566,514</b>

<b>Above/(Below) Cash Reserve Target</b>	<b>\$1,059,199</b>	<b>\$929,895</b>	<b>\$993,233</b>	<b>\$631,279</b>
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<b>Increase in Base Community Relations Fee</b>	<b>7%</b>	<b>0%</b>	<b>0%</b>	<b>4.2%</b>
<b>Increase in Contact Center Fee</b>	<b>-20%</b>	<b>2%</b>	<b>2%</b>	<b>-7.0%</b>
<b>Increase in FTEs</b>	<b>-</b>	<b>0.00</b>	<b>0.00</b>	<b>0.35</b>
				<b>Graphic Designer</b>

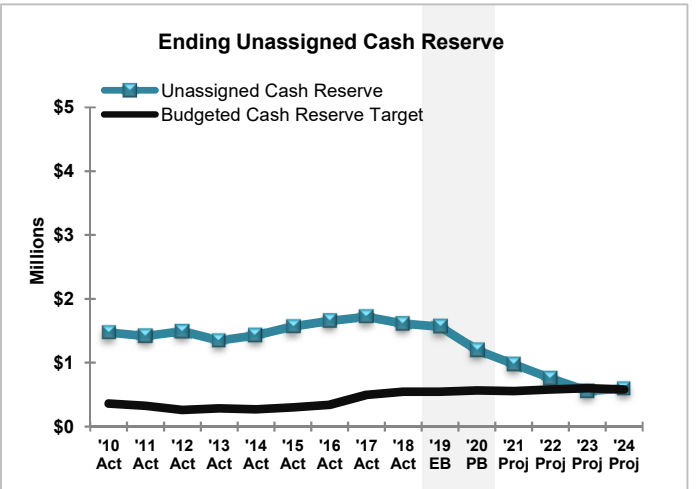
### Financial Sources and Uses Community Relations Fund

Projected FY 2021	Projected FY 2022	Projected FY 2023	Projected FY 2024
\$2,121,737	\$2,249,912	\$2,382,821	\$2,520,822
\$351,522	\$351,522	\$351,522	\$351,522
\$28,110	\$28,110	\$28,110	\$28,110
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
<b>\$2,501,369</b>	<b>\$2,629,544</b>	<b>\$2,762,453</b>	<b>\$2,900,454</b>
\$50,000	\$50,000	\$50,000	\$50,000
<b>\$2,551,369</b>	<b>\$2,679,544</b>	<b>\$2,812,453</b>	<b>\$2,950,454</b>



For FY 2018 through FY 2023, financial uses are projected to be above financial sources in order to use up some of the excess cash reserves in this fund. This will also result in the unassigned cash reserve decreasing as well.

\$2,097,884	\$2,167,542	\$2,210,892	\$2,255,109
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$225,131	\$227,061	\$232,651	\$234,703
\$13,800	\$13,800	\$13,800	\$13,800
\$17,150	\$17,277	\$17,410	\$17,547
\$146,134	\$151,933	\$151,189	\$153,804
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$237,893	\$237,893	\$237,893	\$237,893
\$0	\$0	\$0	\$0
\$32,850	\$84,500	\$149,000	\$0
<b>\$2,770,842</b>	<b>\$2,900,006</b>	<b>\$3,012,835</b>	<b>\$2,912,856</b>



The Community Relations Fund is an internal service fund so the long-term goal is to have an unassigned cash reserve at or just slightly above the budgeted cash reserve target. Over the next five years charges to other departments will be minimized and the unassigned cash reserve will be brought more in line with the budgeted cash reserve target.

<b>(\$219,473)</b>	<b>(\$220,462)</b>	<b>(\$200,382)</b>	<b>\$37,598</b>
\$1,197,793	\$978,320	\$757,858	\$557,476
(\$219,473)	(\$220,462)	(\$200,382)	\$37,598
<b>\$978,320</b>	<b>\$757,858</b>	<b>\$557,476</b>	<b>\$595,074</b>
\$2,500,099	\$2,577,613	\$2,625,942	\$2,674,963
\$237,893	\$237,893	\$237,893	\$237,893
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$32,850	\$84,500	\$149,000	\$0
<b>\$2,770,842</b>	<b>\$2,900,006</b>	<b>\$3,012,835</b>	<b>\$2,912,856</b>
x 20%	x 20%	x 20%	x 20%
<b>\$554,168</b>	<b>\$580,001</b>	<b>\$602,567</b>	<b>\$582,571</b>
<b>\$424,152</b>	<b>\$177,857</b>	<b>(\$45,091)</b>	<b>\$12,503</b>

7.0%	12.0%	12.0%	12.0%
5.0%	5.0%	4.0%	3.0%
0.50	0.50	0.00	0.00
Add Social Media Content position for 6 mos.	Add Social Media Content position for 6 mos.		

## Cost Recovery by Function

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Community Relations Office (Non-PIO Related)</b>				
Increase in Community Relations Fees	0%	0%	0%	4%
Position Changes	1.00	0.00	0.00	0.00
Financial Sources	\$704,067	\$628,110	\$582,458	\$429,632
Financial Uses	\$850,718	\$675,744	\$611,524	\$591,058
Sources Over/(Under) Uses	(\$146,651)	(\$47,634)	(\$29,066)	(\$161,426)
<b>Print Shop and Mailroom</b>				
Position Changes	0.00	0.00	0.00	0.00
Financial Sources	\$214,184	\$195,222	\$195,222	\$127,150
Financial Uses	\$310,923	\$304,168	\$311,064	\$202,342
Sources Over/(Under) Uses	(\$96,739)	(\$108,946)	(\$115,842)	(\$75,192)
<b>City Channel</b>				
Position Changes	0.00	0.00	0.00	0.00
Financial Sources	\$124	\$0	\$0	\$0
Financial Uses	\$324,438	\$379,989	\$380,390	\$389,560
Sources Over/(Under) Uses	(\$324,314)	(\$379,989)	(\$380,390)	(\$389,560)
<b>Event Services</b>				
Position Changes	0.00	0.00	0.00	0.00
Financial Sources	\$0	\$0	\$0	\$0
Financial Uses	\$162,248	\$180,262	\$169,289	\$337,122
Sources Over/(Under) Uses	(\$162,248)	(\$180,262)	(\$169,289)	(\$337,122)
<b>Contact Center</b>				
Position Changes	(1.00)	(1.00)	(1.00)	(1.00)
Financial Sources	\$672,402	\$685,850	\$685,850	\$637,841
Financial Uses	\$647,249	\$701,516	\$660,422	\$687,004
Sources Over/(Under) Uses	\$25,153	(\$15,666)	\$25,428	(\$49,163)
<b>Total Budget</b>				
Financial Sources	\$1,590,777	\$1,509,182	\$1,463,530	\$1,194,623
Financial Uses	\$2,295,576	\$2,241,679	\$2,132,689	\$2,207,086
Financial Sources Over/(Under) Uses	(\$704,799)	(\$732,497)	(\$669,159)	(\$1,012,463)
Projected Ending Unassigned Cash Reserve	\$1,612,231	\$1,500,995	\$1,564,333	\$1,197,793
20% Budgeted Cash Reserve Target	\$553,032	\$571,100	\$571,100	\$566,514
Above/(Below) Budgeted Cash Reserve Target	\$1,059,199	\$929,895	\$993,233	\$631,279

## Cost Recovery by Function

Projected FY 2021	Projected FY 2022	Projected FY 2023	Projected FY 2024
7% 0.50	12% 0.00	12% 0.00	12% 0.00
\$429,632	\$429,632	\$429,632	\$429,632
\$629,485	\$668,697	\$681,012	\$693,593
<b>(\$199,853)</b>	<b>(\$239,065)</b>	<b>(\$251,380)</b>	<b>(\$263,961)</b>
0.00	0.00	0.00	0.00
\$127,150	\$127,150	\$127,150	\$127,150
\$189,623	\$193,082	\$189,944	\$190,109
<b>(\$62,473)</b>	<b>(\$65,932)</b>	<b>(\$62,794)</b>	<b>(\$62,959)</b>
0.00	0.00	0.00	0.00
\$0	\$0	\$0	\$0
\$428,241	\$467,100	\$452,549	\$419,539
<b>(\$428,241)</b>	<b>(\$467,100)</b>	<b>(\$452,549)</b>	<b>(\$419,539)</b>
0.00	0.00	0.00	0.00
\$0	\$0	\$0	\$0
\$190,624	\$213,698	\$206,845	\$201,567
<b>(\$190,624)</b>	<b>(\$213,698)</b>	<b>(\$206,845)</b>	<b>(\$201,567)</b>
0.00	0.00	0.00	0.00
\$669,733	\$703,220	\$731,349	\$753,289
\$698,644	\$710,519	\$822,638	\$735,003
<b>(\$28,911)</b>	<b>(\$7,299)</b>	<b>(\$91,289)</b>	<b>\$18,286</b>
\$1,226,515	\$1,260,002	\$1,288,131	\$1,310,071
\$2,136,617	\$2,253,096	\$2,352,988	\$2,239,812
<b>(\$910,102)</b>	<b>(\$993,094)</b>	<b>(\$1,064,857)</b>	<b>(\$929,741)</b>
<b>\$978,320</b>	<b>\$757,858</b>	<b>\$557,476</b>	<b>\$595,074</b>
<b>\$554,168</b>	<b>\$580,001</b>	<b>\$602,567</b>	<b>\$582,571</b>
<b>\$424,152</b>	<b>\$177,857</b>	<b>-\$45,091</b>	<b>\$12,503</b>

• **Community Relations Office:** Costs of the Community Relations office are offset by Cable Franchise Gross Receipt Taxes, Community Relations Fees for Public Information Officers assigned to various departments, and Community Relations Fees charged to departments that use video production services.

• **Print Shop and Mailroom:** Departments that use the print shop and mailroom are charged to recover the costs of postage and printing. The print shop will be eliminated in FY 2020.

• **City Channel:** Funded by the base Community Relations fee

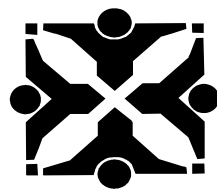
• **Event Services:** Funded by the base Community Relations fee

• **Contact Center:** The contact center costs are recovered by Community Relations fees charged to the departments based on their Contact Center services usage.



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# Utility Customer Services Fund (Internal Service Fund)

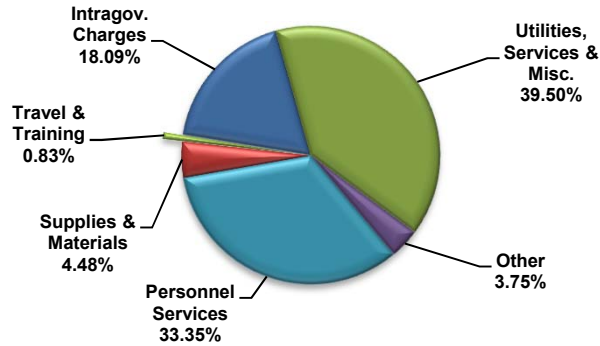


*City of Columbia  
Columbia, Missouri*

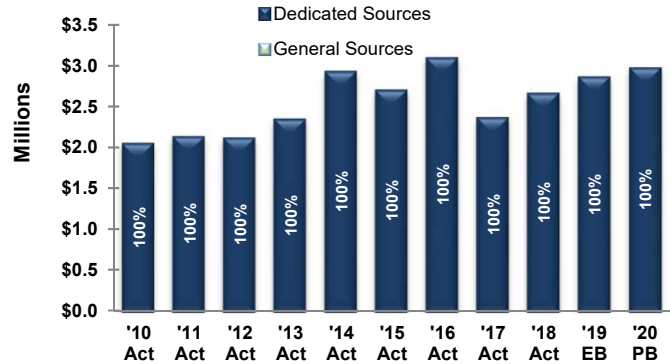
# Utility Customer Services Fund (Internal Service Fund)

Fund 6760

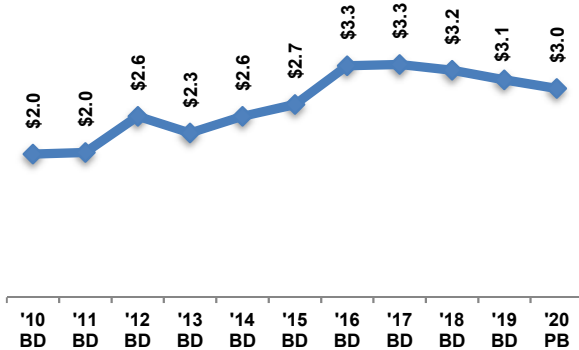
**FY 2020 Total Expenses By Category**



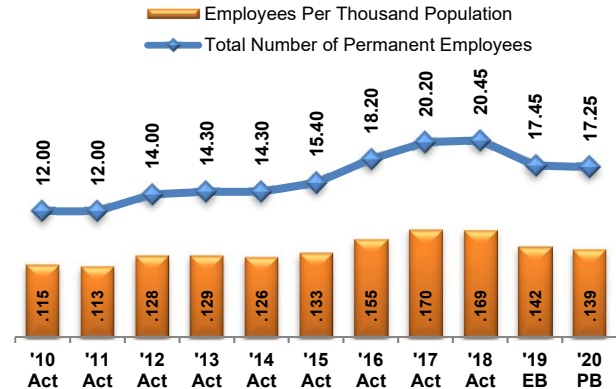
**Funding Sources**



**Budgeted Expense History (in Millions)**



**Permanent Positions**



## Expenditures (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$929,673	\$1,023,650	\$1,000,014	\$986,718	(\$36,932)	(3.6%)
Supplies & Materials	\$110,334	\$124,651	\$123,630	\$132,600	\$7,949	6.4%
Travel & Training	\$5,972	\$32,200	\$32,200	\$24,600	(\$7,600)	(23.6%)
Intragov. Charges	\$423,121	\$647,160	\$647,160	\$535,028	(\$112,132)	(17.3%)
Utilities, Services & Misc.	\$673,948	\$1,139,473	\$934,640	\$1,168,517	\$29,044	2.5%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$140,714	\$110,717	\$110,717	\$110,907	\$190	0.2%
<b>Total</b>	<b>\$2,283,762</b>	<b>\$3,077,851</b>	<b>\$2,848,361</b>	<b>\$2,958,370</b>	<b>(\$119,481)</b>	<b>(3.9%)</b>
Operating Expenses	\$2,143,048	\$2,967,134	\$2,737,644	\$2,847,463	(\$119,671)	(4.0%)
Non-Operating Expenses	\$140,714	\$110,717	\$110,717	\$110,907	\$190	0.2%
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$2,283,762</b>	<b>\$3,077,851</b>	<b>\$2,848,361</b>	<b>\$2,958,370</b>	<b>(\$119,481)</b>	<b>(3.9%)</b>

## Revenues (Where the Money Comes From)

Interest Revenue	\$4,671	\$24,300	\$24,300	\$24,300	\$0	0.0%
Fees & Service Charges	\$2,653,625	\$2,609,609	\$2,677,109	\$2,592,909	(\$16,700)	(0.6%)
Other Local Revenues	(\$8,192)	\$370,200	\$90,200	\$370,200	\$0	0.0%
Operating Transfers In	\$50,558	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$0	\$73,742	\$56,752	\$0	(\$73,742)	(100.0%)
Less: Current Year Surplus	(\$416,900)	\$0	\$0	(\$29,039)	(\$29,039)	
<b>Dedicated Sources</b>	<b>\$2,283,762</b>	<b>\$3,077,851</b>	<b>\$2,848,361</b>	<b>\$2,958,370</b>	<b>(\$119,481)</b>	<b>(3.9%)</b>
General Sources	\$0	\$0	\$0	\$0	\$0	
<b>Total Funding Sources</b>	<b>\$2,283,762</b>	<b>\$3,077,851</b>	<b>\$2,848,361</b>	<b>\$2,958,370</b>	<b>(\$119,481)</b>	<b>(3.9%)</b>

## Department Summary

### Description

The Utility Customer Services Division (UCS) is the primary interface for the public as it relates to utility services offered by the City. Those services include billing related activities for the City's electric, water, sewer, refuse, and storm water enterprise activities. UCS staff handles all inquiries and service order requests from customers and related City departments in an efficient and customer-friendly manner. UCS strives to facilitate customer focused communication ensuring the information provided by the City is completed in a professional, accurate, and timely manner.

### Department Objectives/Goals

Create a customer focused experience to connect, inform, and engage utility customers with their local municipal utility service; ensure open communication for internal and external customers for open and responsive information regarding utilities services and modern technology.

### Highlights/Significant Changes

- Total Expenses decreased \$119,481 in FY 2020.
- Personnel Services reflects a decrease of \$36,932 or 3.6%. The decrease in Personnel Services was due to the reallocation of 0.20 FTE Asst Dir - Utilities to the Utility budgets and new personnel being hired at a lower cost than those they replaced of what we budget as vacancies (we budget for the highest possible cost for health insurance).
- The cost for the proposed pay package for FY 2020 is \$4,087. The pay package includes: classifications have been moved to new pay bands as recommended by our consultants which may have resulted in a move to minimum adjustment for some employees. There is funding included for an incremental move toward the midpoint for employees that have been in their classification for 3, 4, or 5 years. In order to help address compression issues, a time in class adjustment has been included which is equal to 0.5% for each year employees have been in their classification more than five years. A 0.5% across the board increase has been included for all employees who are below the maximum rate for their pay band (which has been increased by the across the board increase). Supervisor adjustments have been implemented in order to ensure supervisors make 1% above the highest hourly rate of employees they supervise. The decrease in Personnel Services was due to the reallocation of 0.20 FTE Asst Dir - Utilities to the Utilities and new personnel being hired at a lower cost than those they replaced of what we budget as vacancies (we budget for the highest possible cost for health insurance).
- Budget cuts of \$50,000 were taken in Advertising to pay for the proposed pay plan and to decrease costs.
- Intragovernmental Charges reflect a \$112,132 decrease primarily due to decreased IT Fees as a result of reducing software maintenance agreements.

### Highlights/Significant Changes - continued

- Utilities, Services, & Misc. reflects a \$29,044 increase due to office renovations after the billing auditors moved to the utilities offset by a decrease in unused publishing & advertising.
- UCS completed the implementation of the new billing system software (Advanced Utilities) and continues to enhance its performance.
- UCS implemented an additional software product (CIS LINK) to offer online access to customer utility accounts and enhance the customer experience
- Continue to maintain current practices for collection of cycle 99 (non-metered) accounts, utilizing the agreements with the public water supply districts.
- Purchasing has issued a RFP for an external collection agency and UCS will maintain timely enforcement of collections.
- With the incorporation of UCS and the Contact Center, focus on customer experience will become one of the top priorities. Continued efforts will be made to review and improve policies for consistency for all customers to ensure customer service standards are met for a customer-focused government.

### Fee and Service Methodology

Columbia Utilities, consisting of Water, Electric, Sewer, Solid Waste, and Storm Water are charged back the cost of running the Utility Customer Services operation.

The cost of investigation is divided equally between the refuse and sewer operations. The remaining expenses are allocated to the utility departments based on a combination of a weighted factor and the number of utility accounts.

The weighted factor takes into account the complexity of the rate structure, the dollar volume, and whether or not the service is metered.

# Utility Customer Services Fund

Fund 6760

## Authorized Personnel

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
9928 - Community Relations Asst. Director	0.55	0.55	0.55	0.55	
9926 - Community Relations Director	0.35	0.35	0.35	0.35	
2980 - Assistant Director, Columbia Util #	0.20	0.20	0.20	0.00	(0.20)
1215 - Billing Auditor ^	3.00	0.00	0.00	0.00	
1385 - Customer Services Supr.	2.00	2.00	2.00	2.00	
1213 - Customer Service Rep II	7.00	7.00	7.00	7.00	
1211 - Customer Service Rep I	7.00	7.00	7.00	7.00	
1006 - Sr Administrative Support Asst.	0.35	0.35	0.35	0.35	
<b>Total Personnel</b>	<b>20.45</b>	<b>17.45</b>	<b>17.45</b>	<b>17.25</b>	<b>(0.20)</b>
Permanent Full-Time	20.45	17.45	17.45	17.25	(0.20)
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>20.45</b>	<b>17.45</b>	<b>17.45</b>	<b>17.25</b>	<b>(0.20)</b>

^ In FY 2019, (3) (1.00) FTE Billing Auditor positions were reallocated to the various Utilities due to a reorganization which moved three positions under the purview of the Assistant Water and Electric Director.

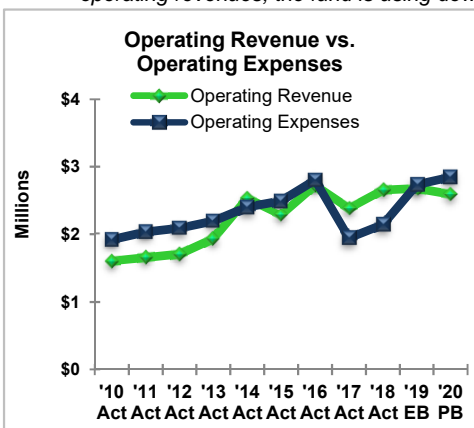
# In FY 2020, 0.20 FTE Asst. Dir -Utilities was reassigned to the utility departments due to the billing auditors being moved to the utility funds.

## Revenues, Expenses, and Changes in Net Position Utility Customer Services Fund

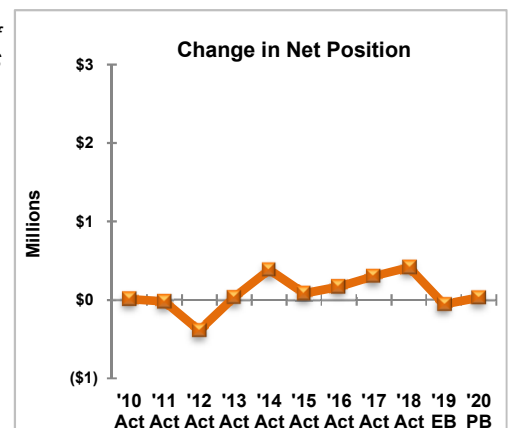
	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Operating Revenues:</b>				
User Charges	\$2,653,625	\$2,609,609	\$2,677,109	\$2,592,909
<b>Total Operating Revenues</b>	<b>\$2,653,625</b>	<b>\$2,609,609</b>	<b>\$2,677,109</b>	<b>\$2,592,909</b>
<b>Operating Expenses:</b>				
Personnel Services	\$929,673	\$1,023,650	\$1,000,014	\$986,718
Supplies & Materials	\$110,334	\$124,651	\$123,630	\$132,600
Travel & Training	\$5,972	\$32,200	\$32,200	\$24,600
Intragovernmental Charges	\$423,121	\$647,160	\$647,160	\$535,028
Utilities, Services & Other Misc.	\$673,948	\$1,139,473	\$934,640	\$1,168,517
Depreciation	\$0	\$0	\$0	\$0
<b>Total Operating Expenses</b>	<b>\$2,143,048</b>	<b>\$2,967,134</b>	<b>\$2,737,644</b>	<b>\$2,847,463</b>
<b>Operating Income (Loss)</b>	<b>\$510,577</b>	<b>(\$357,525)</b>	<b>(\$60,535)</b>	<b>(\$254,554)</b>
<b>Non-Operating Revenues:</b>				
Investment Revenue	\$4,671	\$24,300	\$24,300	\$24,300
Misc. Non-Operating Revenues	(\$8,192)	\$370,200	\$90,200	\$370,200
<b>Total Non-Operating Revenues</b>	<b>(\$3,521)</b>	<b>\$394,500</b>	<b>\$114,500</b>	<b>\$394,500</b>
<b>Non-Operating Expenses:</b>				
Loss on Disposal of Assets	\$0	\$0	\$0	\$0
<b>Total Non-Operating Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Non-Operating Revenues (Expenses)</b>	<b>(\$3,521)</b>	<b>\$394,500</b>	<b>\$114,500</b>	<b>\$394,500</b>
<b>Income (Loss) Before Transfers</b>	<b>\$507,056</b>	<b>\$36,975</b>	<b>\$53,965</b>	<b>\$139,946</b>
Transfers In	\$50,558	\$0	\$0	\$0
Transfers Out - General Fund (Util. Asst. Position)	(\$15,281)	(\$23,310)	(\$23,310)	(\$23,500)
Transfers Out - 2016 S.O. Bond Fund (lease pmt DBBG)	(\$87,407)	(\$87,407)	(\$87,407)	(\$87,407)
Transfers Out - Information Technologies	(\$38,026)			
<b>Transfers Out</b>	<b>(\$140,714)</b>	<b>(\$110,717)</b>	<b>(\$110,717)</b>	<b>(\$110,907)</b>
<b>Total Transfers</b>	<b>(\$90,156)</b>	<b>(\$110,717)</b>	<b>(\$110,717)</b>	<b>(\$110,907) +</b>
<b>Change in Net Position</b>	<b>\$416,900</b>	<b>(\$73,742)</b>	<b>(\$56,752)</b>	<b>\$29,039</b>
Net Position - Beginning	\$1,604,084	\$2,020,984	\$2,020,984	\$1,964,232
<b>Net Position - Ending</b>	<b>\$2,020,984</b>	<b>\$1,947,242</b>	<b>\$1,964,232</b>	<b>\$1,993,271</b>

+ Planned use of excess cash reserve. Review revenue/budget strategy in future budget years.

Note: Net Income Statements do not include capital addition or capital project expenditures. In years where operating expenses are above operating revenues, the fund is using down excess cash reserves.



In FY 2012, there was a \$300,000 transfer of excess cash to help fund the COFERS software project.



<b>Financial Sources and Uses</b> <b>Utility Customer Services Fund</b>
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	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Financial Sources</b>				
User Charges	\$2,653,625	\$2,609,609	\$2,677,109	\$2,592,909
Interest	\$4,671	\$24,300	\$24,300	\$24,300
Less: GASB 31 Interest Adjustment	\$45,050	\$0	\$0	\$0
Miscellaneous Revenues	(\$8,192)	\$370,200	\$90,200	\$370,200
<b>Total Financial Sources Before Transfers</b>	<b>\$2,695,154</b>	<b>\$3,004,109</b>	<b>\$2,791,609</b>	<b>\$2,987,409</b>
Transfers In	\$50,558	\$0	\$0	\$0
<b>Total Financial Sources</b>	<b>\$2,745,712</b>	<b>\$3,004,109</b>	<b>\$2,791,609</b>	<b>\$2,987,409</b>

<b>Financial Uses</b>				
Personnel Services	\$929,673	\$1,023,650	\$1,000,014	\$986,718
Less: GASB 16 Vacation Liability Adjustment	\$761	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	\$17,274	\$0	\$0	\$0
Less: GASB 75 OPEB Adjustment	\$2,129			
Supplies & Materials	\$110,334	\$124,651	\$123,630	\$132,600
Travel & Training	\$5,972	\$32,200	\$32,200	\$24,600
Intragovernmental Charges	\$423,121	\$647,160	\$647,160	\$535,028
Utilities, Services & Other Misc.	\$673,948	\$1,139,473	\$934,640	\$1,168,517
Interest Expense	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Transfers Out	\$140,714	\$110,717	\$110,717	\$110,907
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
<b>Total Financial Uses</b>	<b>\$2,303,926</b>	<b>\$3,077,851</b>	<b>\$2,848,361</b>	<b>\$2,958,370</b>

<b>Financial Sources Over/(Under) Uses</b>	<b>\$441,786</b>	<b>(\$73,742)</b>	<b>(\$56,752)</b>	<b>\$29,039</b>
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<b>Projected Unassigned Cash Reserve</b>				
Beginning Unassigned Cash Reserve		\$1,891,327	\$1,891,327	\$1,834,575
Financial Sources Over/(Under) Uses		(\$73,742)	(\$56,752)	\$29,039
Current Assets	\$1,926,493			
Less: GASB 31 Pooled Cash Adj	\$84,893			
Less: Current Liabilities	(\$120,059)			
<b>Unassigned Cash Reserve</b>	<b>\$1,891,327</b>	<b>\$1,817,585</b>	<b>\$1,834,575</b>	<b>\$1,863,614</b>

Budgeted Oper Exp w/o Depreciation	\$3,125,693	\$2,967,307	\$2,967,307	\$2,847,463
Add: Budgeted Oper Transfers to Other Funds	\$102,688	\$110,717	\$110,717	\$110,907
Add: Budgeted Interest Expense	\$0	\$0	\$0	\$0
Add: budgeted Principal Payments	\$0	\$0	\$0	\$0
Add: Budgeted Capital Additions	\$0	\$0	\$0	\$0
<b>Total Budgeted Financial Uses</b>	<b>\$3,228,381</b>	<b>\$3,078,024</b>	<b>\$3,078,024</b>	<b>\$2,958,370</b>
x Cash Reserve Target %	x 20%	x 20%	x 20%	x 20%
<b>Budgeted Cash Reserve Target</b>	<b>\$645,676</b>	<b>\$615,605</b>	<b>\$615,605</b>	<b>\$591,674</b>

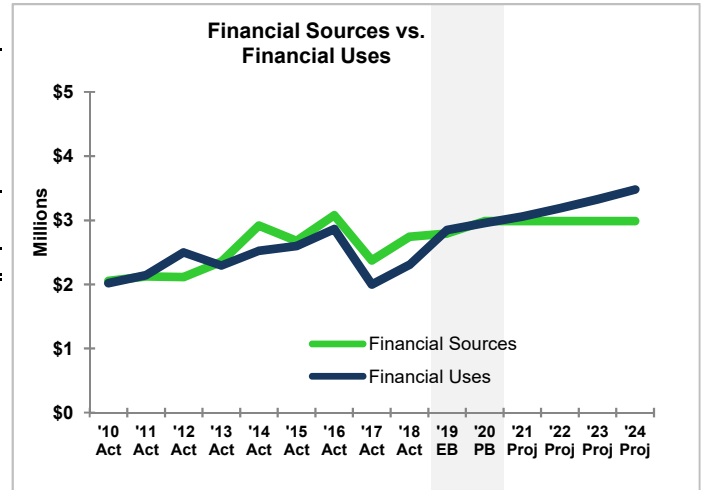
<b>Above/(Below) Cash Reserve Target</b>	<b>\$1,245,651</b>	<b>\$1,201,980</b>	<b>\$1,218,970</b>	<b>\$1,271,940</b>
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<b>Fee Increase</b>	0.00%	0.00%	-8.00%
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<b>Increase in FTE</b>	0.00	0.00	0.00
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## Financial Sources and Uses Utility Customer Services Fund

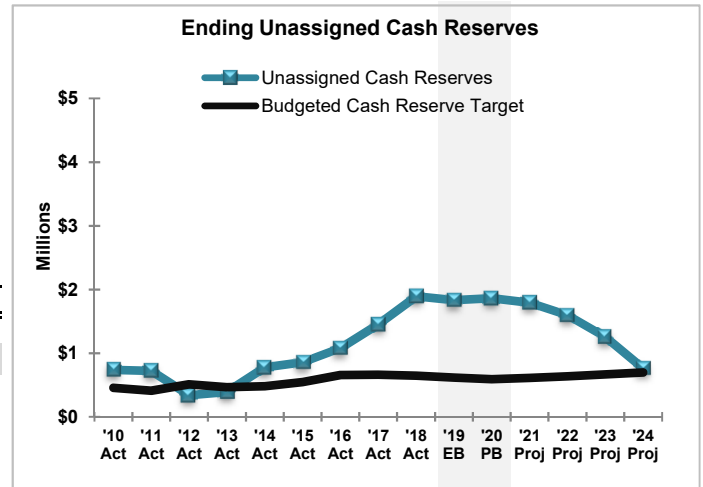
Projected FY 2021	Projected FY 2022	Projected FY 2023	Projected FY 2024
\$2,592,909	\$2,592,909	\$2,592,909	\$2,592,909
\$24,300	\$24,300	\$24,300	\$24,300
\$0	\$0	\$0	\$0
\$370,200	\$370,200	\$370,200	\$370,200
<b>\$2,987,409</b>	<b>\$2,987,409</b>	<b>\$2,987,409</b>	<b>\$2,987,409</b>
\$0	\$0	\$0	\$0
<b>\$2,987,409</b>	<b>\$2,987,409</b>	<b>\$2,987,409</b>	<b>\$2,987,409</b>



\$1,006,452	\$1,026,581	\$1,047,113	\$1,068,055
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0

FY 2012, uses were above sources due to a use of \$300,000 of excess cash to help fund the COFERS software project.

\$137,730	\$149,262	\$161,912	\$175,790
\$20,460	\$22,506	\$24,757	\$27,233
\$591,797	\$609,257	\$630,222	\$655,007
\$1,189,601	\$1,266,885	\$1,351,359	\$1,443,716
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$110,907	\$110,907	\$110,907	\$110,907
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
<b>\$3,056,947</b>	<b>\$3,185,398</b>	<b>\$3,326,270</b>	<b>\$3,480,708</b>
<b>(\$69,538)</b>	<b>(\$197,989)</b>	<b>(\$338,861)</b>	<b>(\$493,299)</b>



For the period shown, cash reserves were above the budgeted cash reserve target for most of the ten year period. Management made a decision to use down some of these excess reserves by charging the utilities less than UCS's operating costs for a period of time. In FY 2012, there was a \$300,000 transfer of excess cash to help fund the COFERS software project and the cash reserves fell below the budgeted cash reserve target for FY 2012 and FY 2013. From FY 2014 through FY 2017 the cash reserves increased above the budgeted cash reserve target and management has a plan to use down these excess cash reserves by FY 2024. Fees charged to the Utilities will decrease by 8% in FY 2020 to accomplish using down excess cash reserves.

<b>\$1,794,076</b>	<b>\$1,596,087</b>	<b>\$1,257,226</b>	<b>\$763,928</b>
\$2,946,040	\$3,074,491	\$3,215,363	\$3,369,801
\$110,907	\$110,907	\$110,907	\$110,907
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
<b>\$3,056,947</b>	<b>\$3,185,398</b>	<b>\$3,326,270</b>	<b>\$3,480,708</b>
x 20%	x 20%	x 20%	x 20%
<b>\$611,389</b>	<b>\$637,080</b>	<b>\$665,254</b>	<b>\$696,142</b>
<b>\$1,182,687</b>	<b>\$959,007</b>	<b>\$591,972</b>	<b>\$67,786</b>

0.00%	0.00%	0.00%	0.00%
0.00	0.00	0.00	0.00



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# Transportation Departments



## Description

There are thirteen separate budgets that work together to provide a quality transportation system for the City. These budgets can be further broken down into three classifications according to the way they are funded. The General Fund budgets include Public Works Streets and Engineering and Parking Enforcement and Traffic Control. These budgets receive some portion of their funding from discretionary sources which can be moved into other general operation budgets. The Enterprise Fund operations include Transit, Airport, Parking, Railroad and Transload Funds. Each of these budgets is operated as a separate business and the sources are dedicated for that particular budget. Special Revenue Fund budgets include Non-Motorized Grant, Quarter Cent Sales Tax Fund, Transportation Sales Tax Fund, Public Improvement Sales Tax Fund, and Stadium TDD Fund. The funding for each of these budgets can only be used for a specific purpose, so all funding is considered to be dedicated funding.

## General Fund

### Public Works - Streets & Engineering

Streets provides maintenance of 1,334 lane miles of paved streets and 4.5 lane miles of unpaved streets, snow removal on all City streets, mechanical and manual street cleaning, mowing of public right-of-ways, and utility service cut repairs. Engineering provides survey, design, and inspection of various public improvements, review of subdivision improvements, issuance of permits, and inspection of all construction on public right-of-ways.

### Public Works - Parking Enforcement and Traffic Control

Parking Enforcement administers the parking ordinances of the City via parking control enforcement in the central business district and the metered University streets. Parking Enforcement ensures adequate parking for downtown employees, customers, and businesses. This division works with the City Prosecutor's office, affected businesses, and consumers in the identification and mitigation of problematic enforcement zones. The Traffic Maintenance Division fabricates, installs, and maintains approximately 67,000 traffic control and street name signs, paints 1,424,860 feet of pavement striping, paints curbs/cross-walks/ symbols, and provides traffic signal maintenance.

### Capital Projects Fund

Streets and Sidewalks projects

## Enterprise Funds

### Transit Fund (Buses)

Transit provides public bus transportation to as many citizens as possible at the lowest possible cost, while maintaining timely and dependable service.

### Regional Airport Fund

The Airport provides safe and usable facilities for the operation of commercial, general aviation, and military aircraft, offers access to the national air transportation system, and promotes regional economic growth.

## Enterprise Funds - continued

### Parking Utility Fund

The Parking Utility operates, maintains and administers five parking facilities, eight surface lots, and on-street parking meters.

### Railroad Utility Fund

This fund operates and maintains the short line Columbia Terminal Railroad (COLT) to provide customers with safe, reliable, and efficient rail service.

### Transload Facility Fund

This fund operates and maintains the Transload facility, which provides loading and off-loading services for material being shipped in and out of Columbia by train. In addition, the facility can hold material for just-in-time delivery to businesses throughout the mid-Missouri area.

## Special Revenue Funds

### Public Works/Parks & Recreation - Non Motorized Grant

This is a pilot project mandated by federal legislation to develop a network of transportation facilities, including sidewalks, bicycle lanes, and pedestrian and bicycle trails with the purpose of demonstrating how much walking and bicycling can replace car trips. In FY 2013 this grant was moved out of the General Fund (GF) and into its own Special Revenue Fund (SRF).

### Capital Improvement Sales Tax Fund

This fund accounts for the one-quarter cent capital improvement sales tax that was most recently passed by voters in August 2015 and will expire on December 31, 2025. This sales tax is used to fund fire trucks and public safety facilities, as well as major street and sidewalk projects. These funds are transferred into Capital Projects Fund to fund specific capital projects.

### Transportation Sales Tax Fund

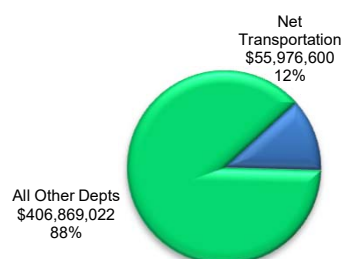
This fund accounts for the 1/2 cent permanent sales tax that was authorized by voters on April 6, 1982. These funds are used to subsidize Airport and Transit activities, fund various road projects, and pay for street and sidewalk related activities in the General Fund.

### Public Improvement Fund

This fund accounts for the portion of the 1% general sales tax that is dedicated to the Capital Improvement Plan. Currently, 4.1% of the amount of general sales taxes is dedicated to fund capital projects. These funds are transferred into the Capital Projects Fund to fund specific projects.

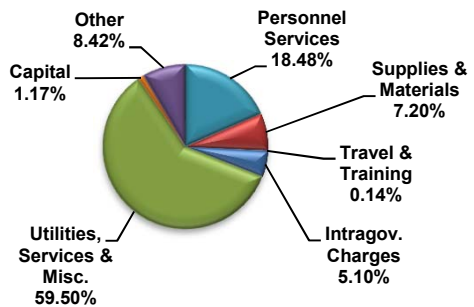
### Stadium TDD

The Stadium TDD fund accounts for receipts from the Stadium TDD's: Shoppes at Stadium, Columbia Mall, and Stadium Corridor.

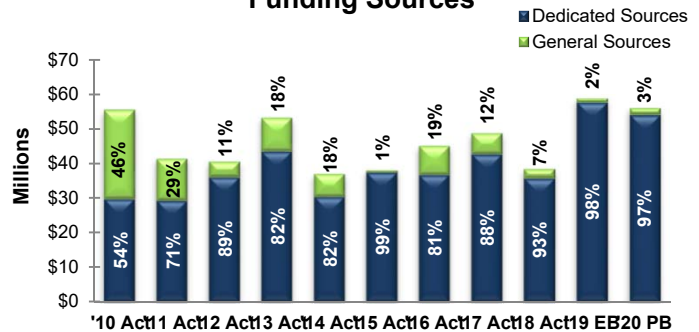


# Transportation-Related Departments - Summary

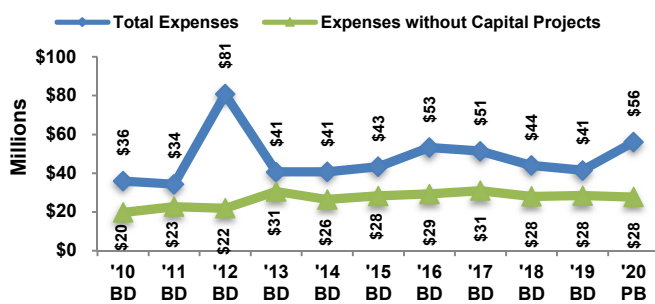
**FY 2020 Total Expenses By Category**



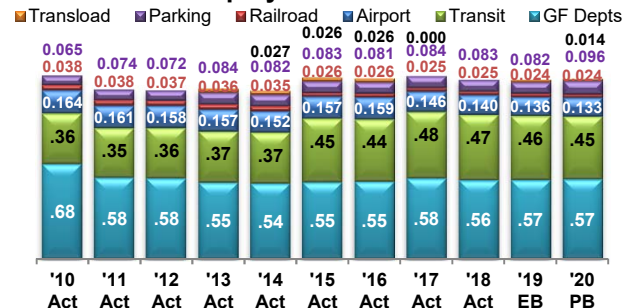
**Funding Sources**



**Budgeted Expense History**



**Total Employees Per Thousand**



+ Graphs and tables do NOT include the Quarter Cent Sales Tax Fund, Transportation Sales Tax Fund, Public Improvement Fund, Special Road District Fund, and Stadium TDD Fund because those sources are already reflected in the expenses and revenues of the other departments.

## Net Appropriations (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$9,920,280	\$10,622,142	\$9,759,546	\$10,343,380	(\$278,762)	(2.6%)
Supplies & Materials	\$3,627,716	\$4,182,648	\$4,324,626	\$4,029,328	(\$153,320)	(3.7%)
Travel & Training	\$70,776	\$88,541	\$84,641	\$80,533	(\$8,008)	(9.0%)
Intragov. Charges	\$2,760,063	\$3,094,406	\$3,094,448	\$2,852,631	(\$241,775)	(7.8%)
Utilities, Services & Misc.	\$16,170,113	\$18,457,515	\$36,578,106	\$33,304,517	\$14,847,002	80.4%
Capital	\$654,072	\$75,843	\$74,155	\$655,174	\$579,331	763.9%
Other	\$5,210,545	\$4,891,643	\$4,861,495	\$4,711,037	(\$180,606)	(3.7%)
<b>Total +</b>	<b>\$38,413,565</b>	<b>\$41,412,738</b>	<b>\$58,777,017</b>	<b>\$55,976,600</b>	<b>\$14,563,862</b>	<b>35.2%</b>
Operating Expenses	\$25,288,637	\$26,975,245	\$26,145,115	\$25,766,555	(\$1,208,690)	(4.5%)
Non-Operating Expenses	\$364,986	\$430,615	\$431,738	\$669,646	\$239,031	55.5%
Debt Service	\$1,036,541	\$1,038,950	\$1,020,447	\$670,375	(\$368,575)	(35.5%)
Capital Additions	\$561,251	\$50,843	\$49,155	\$630,174	\$579,331	1139.5%
Capital Projects	\$11,162,150	\$12,917,085	\$31,130,562	\$28,239,850	\$15,322,765	118.6%
<b>Total Expenses +</b>	<b>\$38,413,565</b>	<b>\$41,412,738</b>	<b>\$58,777,017</b>	<b>\$55,976,600</b>	<b>\$14,563,862</b>	<b>35.2%</b>

## Funding Sources (Where the Money Comes From)

* Sales Tax	\$0	\$0	\$0	\$0	\$0	
** Gross Rcpts & Other Local Tx	\$2,664,761	\$2,961,115	\$2,902,884	\$2,937,565	(\$23,550)	(0.8%)
Grants and Capital Contrib	\$9,337,045	\$9,100,829	\$9,728,388	\$16,199,690	\$7,098,861	78.0%
Interest Revenue	\$296,534	\$468,011	\$457,068	\$436,798	(\$31,213)	(6.7%)
*** Fees & Service Chrgs	\$8,377,160	\$8,301,652	\$7,998,673	\$8,262,518	(\$39,134)	(0.5%)
Other Local Revenues	\$242,516	\$52,250	\$68,130	\$256,250	\$204,000	390.4%
Transfers	\$14,290,640	\$15,629,521	\$16,195,448	\$23,946,209	\$8,316,688	53.2%
Use of Prior Year Sources	\$4,653,699	\$3,809,354	\$20,467,547	\$1,983,966	(\$1,825,388)	(47.9%)
Less: Current Year Surplus	(\$2,664,695)	(\$81,941)	(\$200,059)	\$0	\$81,941	(100.0%)
<b>Dedicated Sources</b>	<b>\$37,197,660</b>	<b>\$40,240,791</b>	<b>\$57,618,079</b>	<b>\$54,022,996</b>	<b>\$13,782,205</b>	<b>34.2%</b>
General Sources	\$1,215,905	\$1,171,947	\$1,158,938	\$1,953,604	\$781,657	66.7%
<b>Total Funding Sources</b>	<b>\$38,413,565</b>	<b>\$41,412,738</b>	<b>\$58,777,017</b>	<b>\$55,976,600</b>	<b>\$14,563,862</b>	<b>35.2%</b>

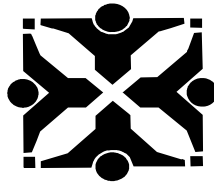
\* Sales Taxes for Quarter Cent Capital Improvement Sales Tax, 1/2 cent Transportation Sales Tax, capital portion of the 1% General Fund Sales

Tax are reflected as transfers into the various departmental budgets.

\*\* Gas Tax and Motor Vehicle Taxes

\*\*\* Development Fees and Street Maintenance Fees

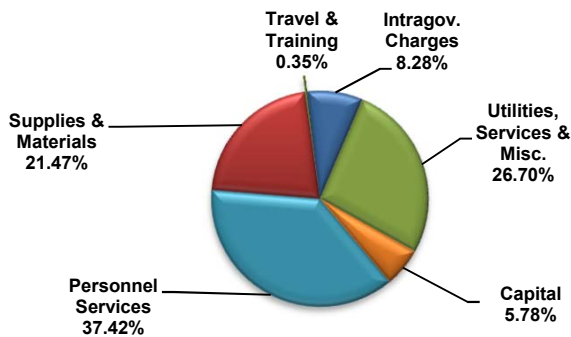
# Public Works - Streets and Engineering (General Fund)



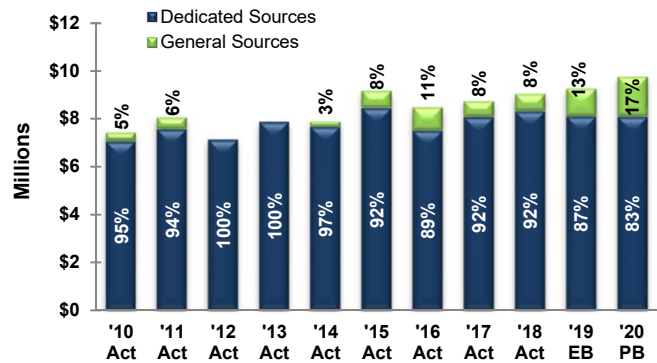
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# Public Works - Streets & Engineering (General Fund)

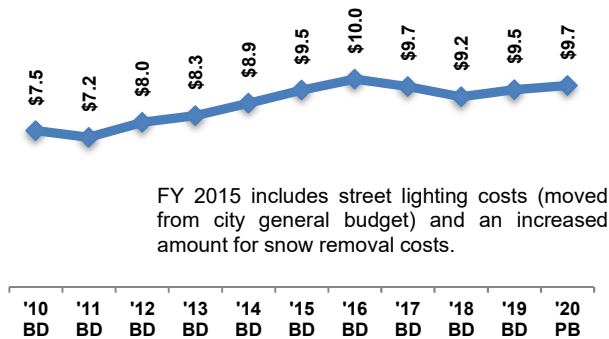
**FY 2020 Total Expenditures By Category**



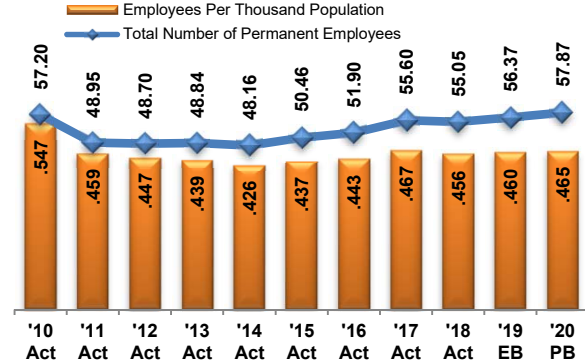
**Funding Sources**



**Budgeted Expenditure History (in Millions)**



**Permanent Positions**



## Appropriations (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$3,064,353	\$3,682,014	\$3,301,809	\$3,637,651	(\$44,363)	(1.2%)
Supplies & Materials	\$1,314,040	\$2,130,987	\$2,215,768	\$2,086,889	(\$44,098)	(2.1%)
Travel & Training	\$34,804	\$37,513	\$30,813	\$34,213	(\$3,300)	(8.8%)
Intragov. Charges	\$740,249	\$741,263	\$741,292	\$805,122	\$63,859	8.6%
Utilities, Services & Misc.	\$3,397,426	\$2,912,129	\$2,912,131	\$2,595,109	(\$317,020)	(10.9%)
Capital	\$460,215	\$21,340	\$21,340	\$561,650	\$540,310	2531.9%
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$9,011,087</b>	<b>\$9,525,246</b>	<b>\$9,223,153</b>	<b>\$9,720,634</b>	<b>\$195,388</b>	<b>2.1%</b>
Operating Expenses	\$8,550,872	\$9,503,906	\$9,201,813	\$9,158,984	(\$344,922)	(3.6%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$460,215	\$21,340	\$21,340	\$561,650	\$540,310	2531.9%
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$9,011,087</b>	<b>\$9,525,246</b>	<b>\$9,223,153</b>	<b>\$9,720,634</b>	<b>\$195,388</b>	<b>2.1%</b>

## Funding Sources (Where the Money Comes From)

Grants and Capital Contributions	\$96,892	\$0	\$0	\$0	\$0	
Other Local Taxes*	\$2,664,761	\$2,961,115	\$2,902,884	\$2,937,565	(\$23,550)	(0.8%)
Fees & Service Charges**	\$96,184	\$86,200	\$91,722	\$86,200	\$0	0.0%
Other Local Revenues***	\$17,258	\$0	\$5,475	\$0	\$0	
Operating Transfer (Cap Proj, Airport, Oper. Transfer (Transp Sales Tax Fd)	\$0	\$30,000	\$30,000	\$153,171	\$123,171	410.6%
	\$4,920,087	\$5,573,788	\$5,037,059	\$4,887,141	(\$686,647)	(12.3%)
<b>Dedicated Sources</b>	<b>\$7,795,182</b>	<b>\$8,651,103</b>	<b>\$8,067,140</b>	<b>\$8,064,077</b>	<b>(\$587,026)</b>	<b>(6.8%)</b>
General Sources	\$1,215,905	\$874,143	\$1,156,013	\$1,656,557	\$782,414	89.5%
<b>Total Funding Sources</b>	<b>\$9,011,087</b>	<b>\$9,525,246</b>	<b>\$9,223,153</b>	<b>\$9,720,634</b>	<b>\$195,388</b>	<b>2.1%</b>

\* Other Local Taxes include Gasoline Tax and Motor Vehicle Registration Fees

\*\* Fees and Services Charges are for street maintenance performed.

\*\*\* Other Local Revenues include sign damage revenues, auction revenues, and miscellaneous revenues.

## Department Summary

### Description

The Street Division provides maintenance on 1,388.98 lane miles of paved streets and 4.1 lane miles of gravel streets. Maintenance includes roadway surfaces, winter weather response, emergency response during other weather or catastrophic events, street cleaning/sweeping, vegetation control for public right-of-ways and maintenance of trees within the right of way and traffic control and personnel support for special events occurring within right of way (such as parades, Fire in the Sky, etc.).

The Engineering Division provides design, contract administration, and construction inspection of Capital Improvement Program projects for the Public Works Department. Survey and right-of-way services are used by departments across the City.

### Department Objectives/Goals

Streets will provide safe, sustainable infrastructure that promotes positive communities.

Engineering provides survey, design, smart planning, and safe job sites for Capital Improvement Program transportation projects.

### Highlights/Significant Changes

- Total expenditures for FY 2020 reflect a 195,388 or 2.1% increase.
- Capital reflects fleet replacements of \$561,650. Due to budget constraints, the City has not budgeted for fleet replacements for four years. The department was able to replace some fleet items during this time by utilizing general fund savings. For FY 2020, Council has agreed to utilize excess general fund reserves to fund fleet replacement needs in the general fund.
- There are a number of FTE changes for FY 2020. As the non-motorized grant is anticipated to end in FY 2020, 1.40 FTE will be reallocated to Engineering. In an effort to lessen the impact on the general fund, more engineer time (\$77,422) will be budgeted in the Capital Project Fund. There will also be the reassignment of 4.0 FTE Senior Equipment Operators to Crew Foreman in Street Maintenance to ensure there are trained and qualified personnel present to maintain safe and efficient operations at active worksites while Supervisors are planning work for future worksite locations. The Street Dept. like all of the other city departments with equipment operator positions, continues to struggle with many vacancies. When the department is unable to fill these positions, they must contract out the work which costs more and results in less work getting accomplished. A part of the pay package will be to set a starting pay guideline of \$16.50 per hour for these positions and change the job title to CDL operator.
- Personnel Services reflects an decrease of \$44,363 or 1.2%. The cost for the proposed pay package for FY 2020 is \$96,784. The pay plan is being paid for by utilizing a turnover factor based historical trends, and allocating engineer time to the Capital Projects Fund.

### Highlights/Significant Changes - continued

- The pay package includes: classifications have been moved to new pay bands as recommended by our consultants which may have resulted in a move to minimum adjustment for some employees. There is funding included for an incremental move toward the midpoint for employees that have been in their classification for 3, 4, or 5 years. In order to help address compression issues, a time in class adjustment has been included which is equal to 0.5% for each year employees have been in their classification more than five years. A 0.5% across the board increase has been included for all employees who are below the maximum rate for their pay band (which has been increased by the across the board increase). Supervisor adjustments have been implemented in order to ensure supervisors make 1% above the highest hourly rate of employees they supervise.
- The Utilities, Services, and Miscellaneous category reflects a \$317,020 decrease as FY 2019 included a mid-year transfer from Transportation Sales Tax of \$299,698 due to the Transportation Sales Tax coming in above the estimate for FY 2018.
- **Strategic Priority: Infrastructure - Connecting the Community**
- The Street Division will continue support of Operation Clean Streets by providing valuable equipment and personnel resources.
- Budgeted expenses for FY 2020, includes street lighting costs of \$396,209 which are paid for by general sources.
- Street Division continues to transition to a managed native vegetation centric approach for right of ways and properties maintained by Street Division. Street Division began parts of this process 12 years ago and over the last three years in coordination with the Office of Sustainability, Office of Neighborhood Services and Utilities Department has been able to ramp up the conversion of more mowed turf areas to native vegetation and wildflower areas. In addition to providing habitat, the City will be saving money for fuel, reducing worker hours and reducing our municipal carbon emissions.
- The following projects reached completion in FY 2019:
  - Carter Lane Sidewalk
  - Ballenger Road Improvements
  - Vandiver and Parker Roundabout
  - Clark Lane Sidewalk
- The following major projects are under construction or anticipated to be under construction by the end of FY 2019:
  - Lynn/Oak/Sexton Sidewalk
  - Forum and Green Meadows Roundabout
  - Shepard to Rollins Trail
  - 3rd Avenue Alley



## Department Summary

## Highlights/Significant Changes - continued

- The following projects are planned to be bid in FY 2020:
  - 9th and Elm Pedestrian Scramble
  - Nifong Intersections Improvements
  - Keene and I-70 Drive Roundabout
  - McKee Street Sidewalk
  - Sinclair Road Sidewalk (Southampton to Nifong)
  - Nifong Corridor Widening (Providence and Forum)
  - Sinclair and Route K Roundabout
- The following projects are in the preliminary design stage for construction in FY 2021 and FY 2022:
  - Discovery Parkway extension
  - Lenior Connector
  - Providence Turn Lane
  - Leslie Lane Sidewalk

## Authorized Personnel

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
6204 - Financial Analyst	0.30	0.30	0.30	0.30	
5901 - Director, Public Works *	0.25	0.30	0.30	0.30	
5800 - Asst to the Public Works Director *	0.25	0.32	0.32	0.32	
5109 - Engineering Supervisor ** @	1.60	1.70	1.70	2.00	0.30
5107 - Engin & Operations Manager	1.00	1.00	1.00	1.00	
5098/5113 - Eng. Specialist/Engineer ** ^ @	3.80	4.90	4.90	5.00	0.10
5023 - City Land Surveyor	1.00	1.00	1.00	1.00	
5022 - Asst City Land Surveyor	1.00	1.00	1.00	1.00	
5015 - Property Acquisition Coord.	1.00	1.00	1.00	1.00	
5004 - Senior Engineering Technician **	0.90	1.00	1.00	1.00	
5003 - Engineering Technician ++ @	1.00	3.40	3.40	4.00	0.60
5000 - Associate Engin Tech	2.00	2.00	2.00	2.00	
4998 - Project Compliance Inspector @	1.50	1.50	1.50	1.70	0.20
4997 - Design Drafter ** ++	2.50	0.00	0.00	0.00	
4996 - Lead Project Comp. Inspector ***	0.75	0.00	0.00	0.00	
4996 - Senior Project Comp. Inspector *** @	0.00	0.75	0.75	0.85	0.10
2450 - Construction Project Supt @	0.75	0.75	0.75	0.85	0.10
2311 - Street Maintenance Superintendent	1.00	1.00	1.00	1.00	
2306 - Public Works Supervisor II	4.00	4.00	4.00	4.00	
2303 - Equipment Operator III-773 + ##	5.00	0.00	0.00	0.00	
2303 - Senior Equipment Operator - 773 ##	0.00	26.00	26.00	26.00	
2300 - Equipment Operator II-773 + ##	24.00	0.00	0.00	0.00	
2300 - Equipment Operator 773 ##	0.00	3.00	3.00	3.00	
1007 - Administrative Supervisor	0.25	0.25	0.25	0.25	
1006 - Senior Admin. Support Assistant @	1.20	1.20	1.20	1.30	0.10
<b>Total Personnel</b>	<b>55.05</b>	<b>56.37</b>	<b>56.37</b>	<b>57.87</b>	<b>1.50</b>
Permanent Full-Time	55.05	56.37	56.37	57.87	1.50
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>55.05</b>	<b>56.37</b>	<b>56.37</b>	<b>57.87</b>	<b>1.50</b>

\* In FY 2019, positions were reallocated from Airport to Streets and Engineering.

\*\* In FY 2019, 0.10 FTE Engineer, 0.10 FTE Engineering Supervisor, and 0.10 FTE Sr. Eng. Tech positions were reallocated back to Engineering from Non-motorized. 0.10 FTE Design Drafter was reallocated to Non-Motorized grant fund.

+ In FY 2019, 4.00 FTE Equipment Operator II-773 positions were reclassified to Equipment Operator III-773

^ In FY 2019, 1.00 FTE Engineer was added to help with traffic calming related capital projects. This position will be charged to capital projects.

++ In FY 2019, 2.40 FTE Design Drafters were reclassified to Engineering Technician

\*\*\* In FY 2019, 0.75 FTE Lead Project Compliance Inspector was retitled to Senior Project Compliance Inspector

## In FY 2019, Equipment Operator III-773 positions was reclassified to Senior Equipment Operator-773; (21) Equipment Operator II-773 positions were reassigned to Senior Equipment Operator-773. Also in FY 2019, Equipment Operator II-773 positions were reassigned to Equipment Operator 773; (3) 1.00 FTE Equipment Operator II 773 positions were reallocated to Equipment Operator 773

@ In FY 2020, 1.40 FTE positions were reallocated from the Non-Motorized Grant Fund as that fund has finished its objectives and 0.10 FTE Sr ASA was reallocated from Parking.

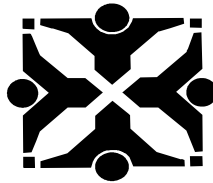
**Budget Detail**

	<b>Actual FY 2018</b>	<b>Adj. Budget FY 2019</b>	<b>Estimated FY 2019</b>	<b>Proposed FY 2020</b>	<b>\$ Change 20/19B</b>	<b>% Change 20/19B</b>
<b>Streets &amp; Sidewalks:</b>						
Personnel Services	\$1,957,652	\$2,257,288	\$1,960,084	\$2,126,169	(\$131,119)	(5.8%)
Supplies and Materials	\$1,276,217	\$2,082,987	\$2,172,158	\$2,038,858	(\$44,129)	(2.1%)
Travel and Training	\$13,540	\$14,613	\$10,813	\$10,813	(\$3,800)	(26.0%)
Intragovernmental Charges	\$392,104	\$391,780	\$391,809	\$395,773	\$3,993	1.0%
Utilities, Services, & Misc.	\$3,358,521	\$2,855,577	\$2,859,583	\$2,539,389	(\$316,188)	(11.1%)
Capital	\$392,047	\$21,340	\$21,340	\$521,340	\$500,000	2343.0%
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$7,390,081</b>	<b>\$7,623,585</b>	<b>\$7,415,787</b>	<b>\$7,632,342</b>	<b>\$8,757</b>	<b>0.1%</b>
<b>Engineering:</b>						
Personnel Services	\$1,106,701	\$1,424,726	\$1,341,725	\$1,511,482	\$86,756	6.1%
Supplies and Materials	\$37,823	\$48,000	\$43,610	\$48,031	\$31	0.1%
Travel and Training	\$21,264	\$22,900	\$20,000	\$23,400	\$500	2.2%
Intragovernmental Charges	\$348,145	\$349,483	\$349,483	\$409,349	\$59,866	17.1%
Utilities, Services, & Misc.	\$38,905	\$56,552	\$52,548	\$55,720	(\$832)	(1.5%)
Capital	\$68,168	\$0	\$0	\$40,310	\$40,310	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$1,621,006</b>	<b>\$1,901,661</b>	<b>\$1,807,366</b>	<b>\$2,088,292</b>	<b>\$186,631</b>	<b>9.8%</b>
<b>Department Totals</b>						
Personnel Services	\$3,064,353	\$3,682,014	\$3,301,809	\$3,637,651	(\$44,363)	(1.2%)
Supplies and Materials	\$1,314,040	\$2,130,987	\$2,215,768	\$2,086,889	(\$44,098)	(2.1%)
Travel and Training	\$34,804	\$37,513	\$30,813	\$34,213	(\$3,300)	(8.8%)
Intragovernmental Charges	\$740,249	\$741,263	\$741,292	\$805,122	\$63,859	8.6%
Utilities, Services, & Misc.	\$3,397,426	\$2,912,129	\$2,912,131	\$2,595,109	(\$317,020)	(10.9%)
Capital	\$460,215	\$21,340	\$21,340	\$561,650	\$540,310	2531.9%
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$9,011,087</b>	<b>\$9,525,246</b>	<b>\$9,223,153</b>	<b>\$9,720,634</b>	<b>\$195,388</b>	<b>2.1%</b>



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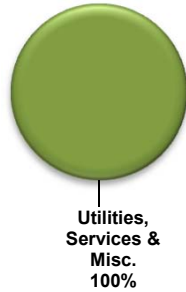
# Capital Projects Fund - Streets and Sidewalks Projects



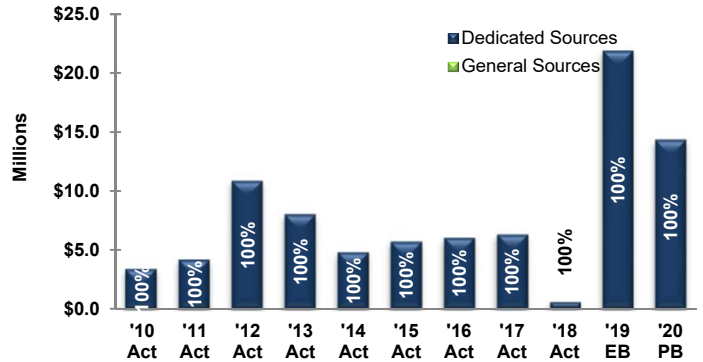
*City of Columbia*  
*Columbia, Missouri*

# Capital Projects Fund - Streets & Sidewalks Projects

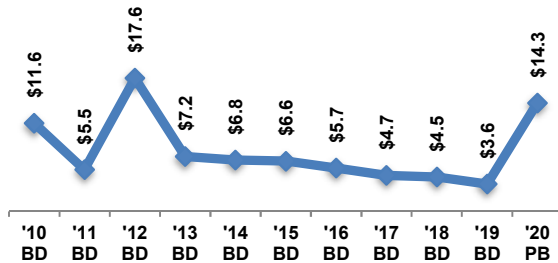
**FY 2020 Total Expenditures By Category**



**Funding Sources**



**Budgeted Expenditure History (in Millions)**



**Permanent Positions**

There are no personnel directly assigned to this department. When engineering is performed on projects, the Engineer's time is charged here.

## Appropriations (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$418,524	\$0	\$0	\$0	\$0	
Supplies & Materials	\$11,855	\$0	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	\$0	
Intragov. Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services & Misc.	\$2,967,608	\$3,594,005	\$21,807,482	\$14,287,760	\$10,693,755	297.5%
Capital	\$50,185	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$3,448,172</b>	<b>\$3,594,005</b>	<b>\$21,807,482</b>	<b>\$14,287,760</b>	<b>\$10,693,755</b>	<b>297.5%</b>
Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$3,448,172	\$3,594,005	\$21,807,482	\$14,287,760	\$10,693,755	297.5%
<b>Total Expenses</b>	<b>\$3,448,172</b>	<b>\$3,594,005</b>	<b>\$21,807,482</b>	<b>\$14,287,760</b>	<b>\$10,693,755</b>	<b>297.5%</b>

## Funding Sources (Where the Money Comes From)

Capital Fund Balance	\$0	\$0	\$0	\$649,216	\$649,216	
Prior Year Appropriations	\$2,859,136	\$0	\$17,551,045	\$0	\$0	
Grants (County, State, STO)	\$516,834	\$2,250,000	\$2,250,000	\$2,948,754	\$698,754	31.1%
Oper. Trnsfr (Cap. Imprvmt Stax)	\$50,000	\$830,610	\$1,493,042	\$1,243,950	\$413,340	49.8%
Oper. Trnsfr (CDBG)	\$0	\$363,395	\$363,395	\$219,110	(\$144,285)	(39.7%)
Oper. Trnsfr (Transp Stax)	\$0	\$150,000	\$150,000	\$0	(\$150,000)	(100.0%)
Oper. Trnsfr (Pub Imp Fd - Dev. Fees)	\$0	\$0	\$0	\$9,026,730	\$9,026,730	
Oper. Trnsf (General Fd)	\$0	\$0	\$0	\$0	\$0	
Misc. Rev (Dev. Contrib, Tax bills)	\$22,202	\$0	\$0	\$200,000	\$200,000	
Less: Current Year Surplus	\$0	\$0	\$0	\$0	\$0	
Dedicated Sources	<b>\$3,448,172</b>	<b>\$3,594,005</b>	<b>\$21,807,482</b>	<b>\$14,287,760</b>	<b>\$10,693,755</b>	<b>297.5%</b>
General Sources	\$0	\$0	\$0	\$0	\$0	
<b>Total Funding Sources</b>	<b>\$3,448,172</b>	<b>\$3,594,005</b>	<b>\$21,807,482</b>	<b>\$14,287,760</b>	<b>\$10,693,755</b>	<b>297.5%</b>

## Major Projects

### Strategic Priority: Infrastructure - Connecting the Community

The following projects reached completion in FY 2019: Carter Lane Sidewalk, Ballenger Road Improvements, Vandiver and Parker Roundabout, and Clark Lane Sidewalk.

The following major projects are under construction or anticipated to be under construction by the end of FY 2019: Lynn/Oak/Sexton Sidewalk, Forum and Green Meadows Roundabout, Shepard to Rollins Trail, and 3rd Avenue Alley.

The following projects are planned to be bid in FY 2020: 9th and Elm Pedestrian Scramble, Nifong Intersection Improvements, Keene and I-70 Drive Roundabout, McKee Street Sidewalk, Sinclair Road Sidewalk (Southampton to Nifong), Nifong Corridor Widening (Providence and Forum), and Sinclair and Route K Roundabout.

The following projects are in the preliminary design stage for construction in FY 2021 and FY 2022: Discovery Parkway extension, Lenior Connector, Providence Turn Lane, and Leslie Lane Sidewalk.

FY 2020 will be the first year since passage of the 2015 capital improvement sales tax, that annual traffic calming and traffic safety funding will be available. Staff has identified the following projects from the Neighborhood Traffic Management Program Scoresheet Prioritization list (presented to Council on January 22, 2019) as the projects to be funded with FY 2020 traffic calming funds:

- Holly Avenue
- Smith Drive
- William St/Hinkson Avenue
- William St.

There will be \$46,000 in the Annual Traffic Calming project to allocate to another project identified later.

Annual traffic safety funding will be allocated to Sinclair Rd - Rt K intersection improvements.

## Fiscal Impact

- Projects are funded by Capital Improvement Sales Tax, County Road Tax Rebate, Public Improvement Fund/Development Fees and Miscellaneous Revenues.

## Authorized Personnel

There are no personnel assigned to this budget.

## Streets, Sidewalks and Major Maintenance

## Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
<b>Streets</b>								
<b>1 Annual City/County/State Projects - 40161 [ID: 9]</b>								
2015 CIST - Ann Cty/Cnty/St Proj		\$200,000	\$500,000	\$500,000	\$500,000	\$1,300,000		
<b>Total</b>		<b>\$200,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$1,300,000</b>		
<b>2 Annual Historic Brick Street Renovation 00234 [ID: 12]</b>								
2015 CIST - Ann Hist Brick Str			\$100,000	\$100,000	\$100,000	\$200,000		
<b>Total</b>			<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$200,000</b>		
<b>3 Annual Street Landscaping - 40163 [ID: 13]</b>								
Cap Imp S Tax - 2015 Ballot		\$112,500	\$112,500	\$112,500	\$112,500	\$300,000		
<b>Total</b>		<b>\$112,500</b>	<b>\$112,500</b>	<b>\$112,500</b>	<b>\$112,500</b>	<b>\$300,000</b>		
<b>4 Annual Street Reconst (Complete Street) - 00647 [ID: 1899]</b>								
2015 CIST - Ann Streets		\$487,500	\$787,500	\$537,500	\$287,500	\$60,000		
<b>Total</b>		<b>\$487,500</b>	<b>\$787,500</b>	<b>\$537,500</b>	<b>\$287,500</b>	<b>\$60,000</b>		
<b>5 Annual Streets - 40158 [ID: 18]</b>								
Cap Imp S Tax - 2015 Ballot	\$70,000	\$240,000	\$480,000	\$240,000	\$240,000	\$240,000		
<b>Total</b>	<b>\$70,000</b>	<b>\$240,000</b>	<b>\$480,000</b>	<b>\$240,000</b>	<b>\$240,000</b>	<b>\$240,000</b>		
<b>6 Annual Traffic Calming - 00646 [ID: 1966]</b>								
2015 CIST - Ann Trf Calming	\$46,000	\$212,000	\$362,000	\$212,000	\$212,000	\$350,000	2016	2016
<b>Total</b>	<b>\$46,000</b>	<b>\$212,000</b>	<b>\$362,000</b>	<b>\$212,000</b>	<b>\$212,000</b>	<b>\$350,000</b>		
<b>7 Annual Traffic Safety (Calming, Ped, Bike) - 40159 [ID: 15]</b>								
2015 CIST - Ann Trf Safety		\$252,000	\$252,000	\$152,000	\$152,000	\$204,500		
<b>Total</b>		<b>\$252,000</b>	<b>\$252,000</b>	<b>\$152,000</b>	<b>\$152,000</b>	<b>\$204,500</b>		
<b>8 4th Street Pedestrian Island 00772 [ID: 2198]</b>								
Unfunded		\$200,000					2020	2021
<b>Total</b>		<b>\$200,000</b>						
<b>9 Contingency (40198) [ID: 2128]</b>								
2015 CIST - Contingency	\$739,950	\$1,023,752						
<b>Total</b>	<b>\$739,950</b>	<b>\$1,023,752</b>						
<b>10 Discovery Parkway: Gans to New Haven - 00633 [ID: 1155]</b>								
Co Rd Tax Reb	\$1,476,554	\$967,746					2017	2021
Development Fees	\$1,318,930	\$1,096,770						
<b>Total</b>	<b>\$2,795,484</b>	<b>\$2,064,516</b>						
<b>11 Holly Ave Traffic Calming 00750 [ID: 2169]</b>								
2015 CIST - Ann Trf Calming	\$32,000						2020	2021
<b>Total</b>	<b>\$32,000</b>							
<b>12 Lenoir Connection 00746 [ID: 2162]</b>								
Cap FB - ABC Labs Tax							2019	2021
Credit - 00434	\$649,216							
Unfunded		\$225,784						
<b>Total</b>	<b>\$649,216</b>	<b>\$225,784</b>						

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

## Streets, Sidewalks and Major Maintenance

## Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
<b>Streets</b>								
<b>13 Nifong -Providence to Forum - 00643 [ID: 97]</b>							2016	2020
Co Rd Tax Reb	\$1,422,200							
Development Fees	\$7,707,800							
<b>Total</b>	<b>\$9,130,000</b>							
<b>14 Providence - Broadway Turn Lane 00713 [ID: 2067]</b>							2018	2020
PYA 2015 CIST - Ann								
Str - 40158	\$85,000							
<b>Total</b>	<b>\$85,000</b>							
<b>15 Sinclair Rd - Rt K Intersection Improv 00707 [ID: 2073]</b>							2018	2020
2015 CIST - Ann Trf Safety	\$152,000							
PYA 2015 CIST - Ann Trf								
Sfty - 40159	\$234,932							
<b>Total</b>	<b>\$386,932</b>							
<b>16 Smith Dr Traffic Calming 00752 [ID: 2171]</b>							2020	2021
2015 CIST - Ann Trf Calming	\$60,000							
<b>Total</b>	<b>\$60,000</b>							
<b>17 William St/Hinkson Ave Traffic Calming 00751 [ID: 2170]</b>							2020	2021
2015 CIST - Ann Trf Calming	\$64,000							
<b>Total</b>	<b>\$64,000</b>							
<b>18 William Street Traffic Calming 00725 [ID: 2121]</b>							2018	2019
2015 CIST - Ann Trf Calming	\$10,000							
<b>Total</b>	<b>\$10,000</b>							
<b>19 Fairview &amp; Chapel Hill Int Imprvmts 00618 [ID: 184]</b>							2016	2024
Cap Imp S Tax - 2015 Ballot					\$149,000			
Unfunded					\$351,000			
<b>Total</b>					<b>\$500,000</b>			
<b>20 Ash Street 4-Way Stop Removal 00714 [ID: 1525]</b>							2024	2026
Cap Imp S Tax - 2015 Ballot						\$800,000		
Co Rd Tax Reb					\$200,000	\$1,600,000		
<b>Total</b>					<b>\$200,000</b>	<b>\$2,400,000</b>		
<b>21 Forum Blvd: Chapel Hill to Woodrail (4 lane) [ID: 1335]</b>							2022	2025
Cap Imp S Tax - 2015 Ballot						\$1,023,116		
Co Rd Tax Reb			\$470,000	\$1,500,000		\$2,554,000		
Development Fees			\$1,250,000			\$5,902,884		
<b>Total</b>			<b>\$1,720,000</b>	<b>\$1,500,000</b>		<b>\$9,480,000</b>		
<b>Sidewalks</b>								
<b>22 Annual Sidewalk Major Maintenance 00148 [ID: 16]</b>								
Cap Imp S Tax - 2015 Ballot						\$288,600		
<b>Total</b>						<b>\$288,600</b>		
<b>23 Annual Sidewalks/Pedways (New const/re-const 40162 [ID: 17])</b>								
Cap Imp S Tax - 2015 Ballot	\$398,000	\$800,000	\$550,000	\$350,000		\$1,050,000		
<b>Total</b>	<b>\$398,000</b>	<b>\$800,000</b>	<b>\$550,000</b>	<b>\$350,000</b>		<b>\$1,050,000</b>		

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

## Streets, Sidewalks and Major Maintenance

## Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
<b>Sidewalks</b>								
<b>24 Sinclair Rd Sidewalk - Nifong to Southampton 00709 [ID: 2079]</b>							2018	2020
Cap Imp S Tax - 2015 Ballot	\$70,000							
Developer Contrib	\$200,000							
<b>Total</b>	<b>\$270,000</b>							
<b>Major Maintenance</b>								
<b>25 MM - Walnut from College to Old 63 [ID: 1841]</b>							2020	2021
Cap Imp S Tax - 2015 Ballot		\$450,000						
Co Rd Tax Reb	\$50,000							
<b>Total</b>	<b>\$50,000</b>	<b>\$450,000</b>						
<b>26 MM-Rangeline - Rogers to Wilkes [ID: 1779]</b>							2023	2024
Co Rd Tax Reb				\$25,000	\$225,000			
<b>Total</b>				<b>\$25,000</b>	<b>\$225,000</b>			
<b>27 MM-Garth Avenue: BL 70 to Thurman [ID: 1316]</b>							2025	2026
Cap Imp S Tax - 2015 Ballot						\$440,500		
Co Rd Tax Reb						\$3,509,500		
<b>Total</b>						<b>\$3,950,000</b>		

## Streets, Sidewalks and Major Maintenance Funding Source Summary

2015 CIST - Ann Cty/Cnty/St Proj		\$200,000	\$500,000	\$500,000	\$500,000	\$1,300,000
2015 CIST - Ann Hist Brick Str			\$100,000	\$100,000	\$100,000	\$200,000
2015 CIST - Ann Streets		\$487,500	\$787,500	\$537,500	\$287,500	\$60,000
2015 CIST - Ann Trf Calming	\$212,000	\$212,000	\$362,000	\$212,000	\$212,000	\$350,000
2015 CIST - Ann Trf Safety	\$152,000	\$252,000	\$252,000	\$152,000	\$152,000	\$204,500
2015 CIST - Contingency	\$739,950	\$1,023,752				
Cap FB - ABC Labs Tax Credit - 00434	\$649,216					
Cap Imp S Tax - 2015 Ballot	\$140,000	\$1,200,500	\$1,392,500	\$902,500	\$851,500	\$3,701,716
Co Rd Tax Reb	\$2,948,754	\$967,746	\$470,000	\$1,525,000	\$425,000	\$4,154,000
Developer Contrib	\$200,000					
Development Fees	\$9,026,730	\$1,096,770	\$1,250,000			\$5,902,884
<b>New Funding</b>	<b>\$14,068,650</b>	<b>\$5,440,268</b>	<b>\$5,114,000</b>	<b>\$3,929,000</b>	<b>\$2,528,000</b>	<b>\$15,873,100</b>
PYA 2015 CIST - Ann Str - 40158	\$85,000					
PYA 2015 CIST - Ann Trf Sfty - 40159	\$234,932					
<b>Prior Year Funding</b>	<b>\$319,932</b>					<b>\$0</b>
Unfunded		\$425,784			\$351,000	
<b>Unfunded</b>		<b>\$425,784</b>			<b>\$351,000</b>	<b>\$0</b>
<b>Total</b>	<b>\$14,388,582</b>	<b>\$5,866,052</b>	<b>\$5,114,000</b>	<b>\$3,929,000</b>	<b>\$2,879,000</b>	<b>\$15,873,100</b>

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

## Streets, Sidewalks and Major Maintenance

## Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
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### Streets, Sidewalks and Major Maintenance Current Capital Projects

#### Streets

1	3rd Avenue Alley 00734 [ID: 2125]						2020	2020
2	Annual Neighbrhd Curb & Gutter Restoration 00235 [ID: 14]							
3	Ballenger Ln - Ria to Mexico Gravel - 00642 [ID: 22]						2017	2019
4	Forum & Green Meadows Int Imprvmt - 00634 [ID: 187]						2018	2019
5	Gans Rd:Interchange at 63 00237 [ID: 61]						2006	2008
6	GNM: Bike Blvd: MKT north to Bus. Loop 70 00521 [ID: 1571]						2013	2018
7	I-70 Dr & Keene Roundabout 00658 [ID: 1998]						2019	2019
8	Ninth & Elm Pedestrian Scramble - 00637 [ID: 1962]						2015	2019
9	Primrose Dr Traffic Calming 00723 [ID: 2119]						2018	2019
10	Rain Forest Parkway Traffic Calming 00724 [ID: 2120]						2018	2019
11	Ridgemont Bridge Repair 00568 [ID: 1764]						2019	2020
12	Sinclair-Old Mill Ck-Nifong - 00644 [ID: 190]						2016	2019
13	Urban Forestry Management Plan 00677 [ID: 2004]						2017	2019
14	Vandiver & Parker Roundabout - 00645 [ID: 1360]						2017	2018
15	Vandiver Drive & Paris Road 00522 [ID: 1523]						2022	2023
16	Walnut St Traffic Calming 00711 [ID: 2118]						2007	2019
17	West Central Neighborhood Traffic Calming 00683 [ID: 2019]						2018	2019

#### Sidewalks

18	ADA Curb Ramp Installations 00600 [ID: 1877]						2014	
19	Audible Pedestrian Signals 00551 [ID: 1769]						2013	2019
20	Carter Lane Sidewalk 00548 [ID: 1734]						2017	2019
21	Downtown Sidewalk Improvements 00171 [ID: 10]							
22	Leslie Ln Sdwk - N Garth Av to Newton Dr 00736 [ID: 238]						2020	2021
23	Lynn/Oak/Sexton Sidewalk 00685 [ID: 2021]						2017	2019
24	McKee Street Sidewalk 00712 [ID: 2116]						2019	2020
25	Non-motorized Funding Grant 00271 [ID: 99]						2007	2007
26	Oakland Gravel Sidewalk - Blue Rdg to Edris 00660 [ID: 101]						2017	2018

### Streets, Sidewalks and Major Maintenance Impact of Capital Projects

3rd Avenue Alley 00734 [ID: 2125]

Continuing maintenance

Annual Streets - 40158 [ID: 18]

Approximately 20 miles of streets are added each year in which maintenance, signage and snow removal will occur.

Audible Pedestrian Signals 00551 [ID: 1769]

Installation by City Forces

Brown Station Rd-Starke Av to Rte. B 00409 [ID: 38]

Unknown

College Ave & Rollins Rd Intersection Improvements [ID: 1852]

None, MoDOT Facility

Heriford Reconstruction [ID: 2199]

None

Lynn/Oak/Sexton Sidewalk 00685 [ID: 2021]

Sidewalk Maintenance

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.



## Streets, Sidewalks and Major Maintenance

## Annual and 5 Year Capital Projects

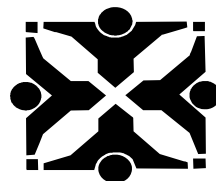
Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
<b>Streets, Sidewalks and Major Maintenance Impact of Capital Projects</b>								
<b>Streets</b>								
Major Street Extension to UU 00704 [ID: 2068]								
Additional pavement would require additional maintenance funds.								
Ninth & Elm Pedestrian Scramble - 00637 [ID: 1962]								
Replacement of legacy equipment. Additional equipment to maintain.								
Old Route K Sidewalk 00577 [ID: 1771]								
Unknown at this time								
Primrose Dr Traffic Calming 00723 [ID: 2119]								
Additional signage, knowledge of calming locations								
Providence - Broadway Turn Lane 00713 [ID: 2067]								
None - MoDOT road								
Rain Forest Parkway Traffic Calming 00724 [ID: 2120]								
Additional signage, knowledge of calming locations								
Rock Quarry Rd-Nifong to Grindstone Prkwy 00069 [ID: 116]								
Unknown								
Walnut St Traffic Calming 00711 [ID: 2118]								
Additional signage, knowledge of calming locations								
West Central Neighborhood Traffic Calming 00683 [ID: 2019]								
Additional signage, knowledge of calming locations, maintenance of improvements.								
William Street Traffic Calming 00725 [ID: 2121]								
Additional signage, knowledge of calming locations								

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

# Transit Fund

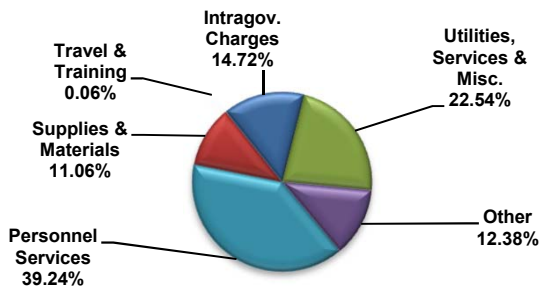
(Enterprise Fund)



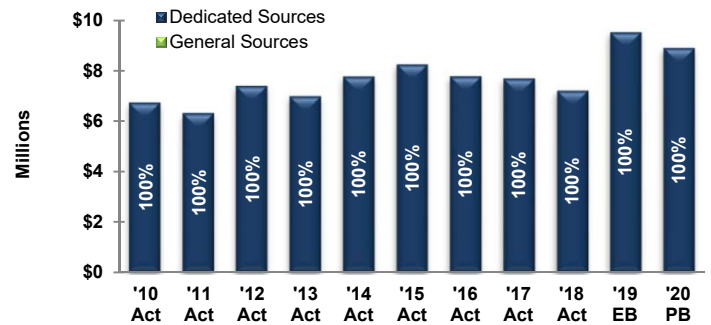
*City of Columbia*  
*Columbia, Missouri*

# Transit Fund (Enterprise Fund)

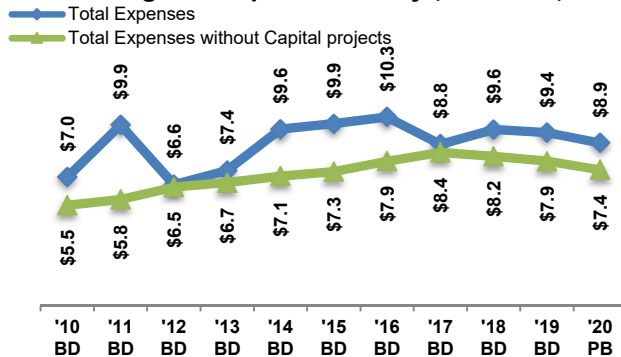
**FY 2020 Total Expenditures By Category**



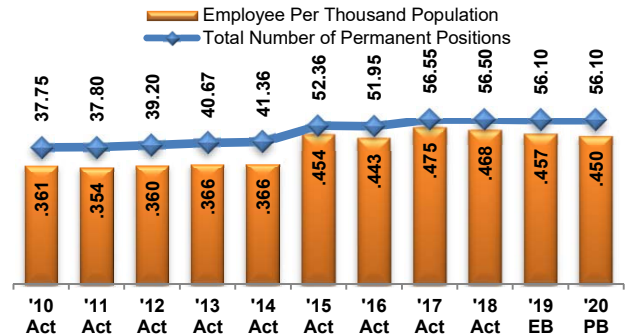
**Funding Sources**



**Budgeted Expense History (in Millions)**



**Permanent Positions**



## Appropriations (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$3,655,437	\$3,719,190	\$3,592,800	\$3,488,936	(\$230,254)	(6.2%)
Supplies & Materials	\$1,445,574	\$1,020,208	\$1,279,801	\$983,573	(\$36,635)	(3.6%)
Travel & Training	\$2,000	\$3,387	\$3,387	\$5,000	\$1,613	47.6%
Intragov. Charges	\$1,258,485	\$1,391,260	\$1,391,260	\$1,308,577	(\$82,683)	(5.9%)
Utilities, Services & Misc.	\$754,595	\$2,202,015	\$2,146,963	\$2,003,733	(\$198,282)	(9.0%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$1,445,710	\$1,112,821	\$1,093,787	\$1,101,035	(\$11,786)	(1.1%)
<b>Total</b>	<b>\$8,561,801</b>	<b>\$9,448,881</b>	<b>\$9,507,998</b>	<b>\$8,890,854</b>	<b>(\$558,027)</b>	<b>(5.9%)</b>
Operating Expenses	\$8,338,347	\$7,746,979	\$7,825,130	\$7,290,751	(\$456,228)	(5.9%)
Non-Operating Expenses	\$58,214	\$2,295	\$2,295	\$2,295	\$0	0.0%
Debt Service	\$105,259	\$139,986	\$120,952	\$128,200	(\$11,786)	(8.4%)
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$59,981	\$1,559,621	\$1,559,621	\$1,469,608	(\$90,013)	(5.8%)
<b>Total Expenses</b>	<b>\$8,561,801</b>	<b>\$9,448,881</b>	<b>\$9,507,998</b>	<b>\$8,890,854</b>	<b>(\$558,027)</b>	<b>(5.9%)</b>

## Funding Sources (Where the Money Comes From)

Grants and Capital Contrib. ++	\$2,220,640	\$3,128,936	\$3,752,448	\$3,791,120	\$662,184	21.2%
Interest Revenue	\$22,586	\$43,122	\$22,500	\$22,500	(\$20,622)	(47.8%)
Fees and Service Charges	\$1,719,586	\$1,786,925	\$1,560,326	\$1,565,425	(\$221,500)	(12.4%)
Other Local Revenues	\$145,691	\$35,250	\$35,250	\$35,250	\$0	0.0%
Transfers*	\$3,094,877	\$3,075,977	\$3,132,870	\$3,246,758	\$170,781	5.6%
Use of Prior Year Sources	\$1,358,421	\$1,378,671	\$1,004,604	\$229,801	(\$1,148,870)	(83.3%)
Less: Current Year Surplus	\$0	\$0	\$0	\$0	\$0	
<b>Dedicated Sources</b>	<b>\$8,561,801</b>	<b>\$9,448,881</b>	<b>\$9,507,998</b>	<b>\$8,890,854</b>	<b>(\$558,027)</b>	<b>(5.9%)</b>
General Sources	\$0	\$0	\$0	\$0	\$0	
<b>Total Funding Sources</b>	<b>\$8,561,801</b>	<b>\$9,448,881</b>	<b>\$9,507,998</b>	<b>\$8,890,854</b>	<b>(\$558,027)</b>	<b>(5.9%)</b>

\* Transfers from Transportation 1/2 cent Sales Tax Fund, Parking Fund, Convention and Visitor's Fund and CDBG.

++Capital Contributions are from the FTA and used to fund Capital projects.

## Department Summary

### Description

The Public Works Transit Division operates 15 vehicles in peak service for the fixed route and Tiger Line Shuttle system. In addition, the Division operates 8 vehicles in peak service for the ADA ParaTransit Service.

### Department Objective/Goals

The Transit Division mission is to transport our customers to their destination in a safe, courteous and reliable manner. Our goal is to provide mass transit to as many citizens as possible, at the lowest possible cost, while maintaining safe and dependable service with an emphasis on customer service.

### Highlights/Significant Changes

- Total expenses decreased by \$558,027 due to a full year of service cuts that started June 3, 2019.
- Personnel Services reflects an decrease of \$230,254 or 6.2%. The cost for the proposed pay package for FY 2020 is \$165,014. The pay package includes: classifications have been moved to new pay bands as recommended by our consultants which may have resulted in a move to minimum adjustment for some employees. There is funding included for an incremental move toward the midpoint for employees that have been in their classification for 3, 4, or 5 years. In order to help address compression issues, a time in class adjustment has been included which is equal to 0.5% for each year employees have been in their classification more than five years. A 0.5% across the board increase has been included for all employees who are below the maximum rate for their pay band (which has been increased by the across the board increase). Supervisor adjustments have been implemented in order to ensure supervisors make 1% above the highest hourly rate of employees they supervise.
- A decrease in Supplies and Materials is due to a full year of service cuts necessary to ensure the financial health of the operation.
- In FY 2020, 1.00 FTE Administrative Support Assistant was added and a vacant 1.00 FTE Bus Supervisor was deleted. This change will help operations work more efficiently now that all buses are going through the Wabash Station as dispatchers need to be relocated to be able to monitor bus arrivals and departures.

### Highlights/Significant Changes - continued

- In FY 2020, Bus Drivers were reallocated due to service changes that started on June 3, 2019. These changes include: 6.13 FTE drivers moved to Paratransit, 4.09 FTE were reallocated from Fixed Route, and 2.04 were reallocated from University Shuttle. There is now a much lower reliance on temporary help and overtime has been significantly reduced.
- Intragovernmental charges reflects a \$82,683 decrease due to Self Insurance charges and G&A fees.
- Utilities, Services, & Miscellaneous reflects a \$198,282 decrease due to a full year of service cuts that started June 3, 2019.
- An increase in the amount of Grants received of \$662,184 from the FTA is expected in FY 2020 due to a higher awarding of the grant above our conservative estimate, population growth, and better management of the planning grant.
- The subsidy from the transportation sales tax has been increased by \$153,171 from the base level of \$2,516,872. Additional funding from the Parking Fund being identified to help fund streets which lowered the level of funding from TST needed for streets. Beginning in FY 2020, the Parking Utility will pay the street dept. \$153,171 for street cleaning, maintenance, and snow removal of on-street parking spaces. Note that in FY 2019 we transferred the CIP amount to operations to provide cash reserves until the service changes occurred in June of 2019.
- The goal will be stabilize this operation over the next year before recommending any further changes to the system.

### Strategic Priorities: Social Equity, Operational Excellence & Infrastructure

In order to improve the financial condition of the operation, the following changes were made in FY 2019.

- Effective 10/01/2018 - Discontinue service from 7:00 – 8:00 pm on weekdays and Saturdays
- Effective 10/01/2018 - Discontinue pilot flex route
- Effective 06/03/2019 - Implement Olsson routing which will change bus routes and all routes will go through the Wabash Station, and the number of buses on the routes will decrease, but the frequency will be the same all day (no difference between peak and non-peak service)
- Effective 06/03/2019 - Provide limited Saturday service
- Effective 06/03/2019 - Eliminate Roots n' Blues service and True/False Film Festival service

### Authorized Personnel

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
Columbia Transit	34.98	30.54	30.54	27.70	(2.84)
Paratransit System	14.00	17.00	17.00	22.13	5.13
University Shuttle	7.52	8.56	8.56	6.27	(2.29)
<b>Total Personnel</b>	<b>56.50</b>	<b>56.10</b>	<b>56.10</b>	<b>56.10</b>	<b>(0.00)</b>
Permanent Full-Time	56.50	56.10	56.10	56.10	(0.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>56.50</b>	<b>56.10</b>	<b>56.10</b>	<b>56.10</b>	<b>(0.00)</b>

## Fee and Service Charge Information

	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
<b>Regular Fares:</b>				
Full Fare Daily Pass	\$3.00	\$3.00	\$3.00	\$3.00
Per Ride	\$1.50	\$1.50	\$1.50	\$1.50
30 Day Full Fare Tickets/Fast Passes	\$55.00	\$55.00	\$55.00	\$55.00
25 Ride Full Fare Tickets/Fast Passes	\$30.00	\$30.00	\$30.00	\$30.00
Under 5 years of age	Free	Free	Free	Free
(K-12th Grade) w/ valid school or state ID.	Free	Free	Free	Free
<b>Disabled, elderly and Medicare recipients fares:</b>				
Half Fare Daily Pass	\$1.50	\$1.50	\$1.50	\$1.50
Per Ride	\$0.75	\$0.75	\$0.75	\$0.75
30 Day Half Fare Tickets/Fast Passes	\$25.00	\$25.00	\$25.00	\$25.00
25 Ride Half Fare Tickets/Fast Passes	\$15.00	\$15.00	\$15.00	\$15.00
<b>Students</b> (of any university, college, or trade school in the City of Columbia, with the showing of valid student ID)				
Per Regular Semester	\$100.00	\$100.00	\$100.00	\$100.00
<b>Any agency, entity, organization or business</b> (may purchase discounted semester passes, on behalf of their customers)				
Per regular semester if purchased in groups of 20-1,000	\$65.00	\$65.00	\$65.00	\$65.00
Per regular semester if purchased in groups of more than 1,000	\$50.00	\$50.00	\$50.00	\$50.00
<b>Paratransit Services:</b>				
Certified ADA eligible persons or companion, per ride	\$2.00	\$2.00	\$2.00	\$2.00
Registered personal care attendant accompanying a certified ADA eligible person.	Free	Free	Free	Free

Prior to FY 2009, fares had not been increased for 22 years.

## Budget Detail by Division

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
<b>Fixed Route:</b>						
Personnel Services	\$2,209,288	\$1,768,190	\$1,942,652	\$1,571,302	(\$196,888)	(11.1%)
Supplies and Materials	\$957,223	\$574,543	\$761,902	\$514,627	(\$59,916)	(10.4%)
Travel and Training	\$2,000	\$3,387	\$3,387	\$5,000	\$1,613	47.6%
Intragovernmental Charges	\$987,620	\$1,064,600	\$1,064,600	\$992,975	(\$71,625)	(6.7%)
Utilities, Services, & Misc.	\$509,711	\$496,064	\$396,575	\$336,679	(\$159,385)	(32.1%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$1,388,003	\$1,047,910	\$1,047,910	\$1,042,050	(\$5,860)	(0.6%)
<b>Total</b>	<b>\$6,053,845</b>	<b>\$4,954,694</b>	<b>\$5,217,026</b>	<b>\$4,462,633</b>	<b>(\$492,061)</b>	<b>(9.9%)</b>
<b>Paratransit:</b>						
Personnel Services	\$848,306	\$894,571	\$1,037,880	\$1,172,124	\$277,553	31.0%
Supplies and Materials	\$245,265	\$207,465	\$235,531	\$207,846	\$381	0.2%
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$58,863	\$69,580	\$69,580	\$81,455	\$11,875	17.1%
Utilities, Services, & Misc.	\$98,521	\$102,616	\$106,940	\$106,722	\$4,106	4.0%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$1,250,955</b>	<b>\$1,274,232</b>	<b>\$1,449,931</b>	<b>\$1,568,147</b>	<b>\$293,915</b>	<b>23.1%</b>
<b>University Shuttle:</b>						
Personnel Services	\$592,229	\$1,056,429	\$610,994	\$745,510	(\$310,919)	(29.4%)
Supplies and Materials	\$243,086	\$238,200	\$276,155	\$261,100	\$22,900	9.6%
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$212,002	\$257,080	\$257,080	\$234,147	(\$22,933)	(8.9%)
Utilities, Services, & Misc.	\$91,996	\$43,714	\$91,314	\$90,724	\$47,010	107.5%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$57,707	\$64,911	\$45,877	\$58,985	(\$5,926)	(9.1%)
<b>Total</b>	<b>\$1,197,020</b>	<b>\$1,660,334</b>	<b>\$1,281,420</b>	<b>\$1,390,466</b>	<b>(\$269,868)</b>	<b>(16.3%)</b>
<b>Capital Projects:</b>						
Personnel Services	\$5,614	\$0	\$1,274	\$0	\$0	
Supplies and Materials	\$0	\$0	\$6,213	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$54,367	\$1,559,621	\$1,552,134	\$1,469,608	(\$90,013)	(5.8%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$59,981</b>	<b>\$1,559,621</b>	<b>\$1,559,621</b>	<b>\$1,469,608</b>	<b>(\$90,013)</b>	<b>(5.8%)</b>
<b>Department Totals</b>						
Personnel Services	\$3,655,437	\$3,719,190	\$3,592,800	\$3,488,936	(\$230,254)	(6.2%)
Supplies and Materials	\$1,445,574	\$1,020,208	\$1,279,801	\$983,573	(\$36,635)	(3.6%)
Travel and Training	\$2,000	\$3,387	\$3,387	\$5,000	\$1,613	47.6%
Intragovernmental Charges	\$1,258,485	\$1,391,260	\$1,391,260	\$1,308,577	(\$82,683)	(5.9%)
Utilities, Services, & Misc.	\$754,595	\$2,202,015	\$2,146,963	\$2,003,733	(\$198,282)	(9.0%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$1,445,710	\$1,112,821	\$1,093,787	\$1,101,035	(\$11,786)	(1.1%)
<b>Total</b>	<b>\$8,561,801</b>	<b>\$9,448,881</b>	<b>\$9,507,998</b>	<b>\$8,890,854</b>	<b>(\$558,027)</b>	<b>(5.9%)</b>

## Authorized Personnel by Divisions

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
<b>Fixed Route:</b>					
9905 - Deputy City Manager	0.05	0.05	0.05	0.05	
6204 - Financial Analyst	0.20	0.20	0.20	0.20	
5901 - Director, Public Works ^	0.05	0.05	0.05	0.05	
5800 - Asst. to the Public Works Dir.	0.15	0.15	0.15	0.15	
4810 - Marketing Specialist++	0.40	0.00	0.00	0.00	
4702 - Transit and Parking Manager	0.50	0.50	0.50	0.50	
2505 - Transportation Superintendent	0.62	0.62	0.62	0.62	
2504 - Bus Supervisor ^^ **	3.24	2.24	2.24	2.24	
2503 - Lead Bus Driver-773	6.00	6.00	6.00	6.00	
2502 - Bus Driver-773 * ^^^ **	21.00	17.96	17.96	13.87	(4.09)
2397 - Maintenance Assistant-773 *	1.00	1.00	1.00	1.25	0.25
1007 - Administrative Supervisor	0.10	0.10	0.10	0.10	
1006 - Senior Admin. Support Assistant	1.05	1.05	1.05	1.05	
1005 - Administrative Support Assistant #	0.62	0.62	0.62	1.62	1.00
<b>Total Personnel</b>	<b>34.98</b>	<b>30.54</b>	<b>30.54</b>	<b>27.70</b>	<b>(2.84)</b>
Permanent Full-Time	34.98	30.54	30.54	27.70	(2.84)
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>34.98</b>	<b>30.54</b>	<b>30.54</b>	<b>27.70</b>	<b>(2.84)</b>
<b>Paratransit:</b>					
2505 - Transportation Superintendent	0.25	0.25	0.25	0.25	
2504 - Bus Supervisor ^^ #	1.50	1.50	1.50	0.50	(1.00)
2502 - Bus Driver - 773 ^^^ *	9.00	12.00	12.00	18.13	6.13
2397 - Maintenance Assistant-773	1.00	1.00	1.00	1.00	
1005 - Administrative Support Assistant	2.25	2.25	2.25	2.25	
<b>Total Personnel</b>	<b>14.00</b>	<b>17.00</b>	<b>17.00</b>	<b>22.13</b>	<b>5.13</b>
Permanent Full-Time	14.00	17.00	17.00	22.13	5.13
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>14.00</b>	<b>17.00</b>	<b>17.00</b>	<b>22.13</b>	<b>5.13</b>
<b>University Shuttle:</b>					
2505 - Transportation Superintendent	0.13	0.13	0.13	0.13	
2504 - Bus Supervisor ^^	0.26	1.26	1.26	1.26	
2502 - Bus Driver - 773 ^^^ *	6.00	6.04	6.04	4.00	(2.04)
2397 - Maintenance Assistant-773	1.00	1.00	1.00	0.75	(0.25)
1005 - Administrative Support Assistant	0.13	0.13	0.13	0.13	
<b>Total Personnel</b>	<b>7.52</b>	<b>8.56</b>	<b>8.56</b>	<b>6.27</b>	<b>(2.29)</b>
Permanent Full-Time	7.52	8.56	8.56	6.27	(2.29)
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>7.52</b>	<b>8.56</b>	<b>8.56</b>	<b>6.27</b>	<b>(2.29)</b>
<b>Department Totals</b>					
Permanent Full-Time	56.50	56.10	56.10	56.10	(0.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>56.50</b>	<b>56.10</b>	<b>56.10</b>	<b>56.10</b>	<b>(0.00)</b>

++In FY 2019, the remaining (0.40) FTE was reallocated to Community Relations.

\*\* In FY 2019, 1.00 FTE Bus Supervisor was reallocated from Fixed Route to University, (3) 1.00 FTE Bus Driver positions were reallocated from Fixed Route to ParaTransit and (1) 0.04 FTE Bus Driver was reallocated from Fixed Route to University.

# In FY 2020, 1.00 FTE Administrative Support Assistant was added by deleting 1.00 FTE Bus Supervisor.

\* In FY 2020, Bus Drivers were reallocated due to Service Changes that started on June 3, 2019. 6.13 FTE drivers moved to Paratransit, 4.09 FTE were reallocated from Fixed Route, and 2.04 were reallocated from University Shuttle.

**Capital Projects****Description**

Mid-Range Planning; Columbia Transit continues to update its fleet and facilities by appropriating local funds with available FTA & DOT grants.

**Major Projects**

There are two annual projects budgeted each year in order to accumulate local match funds so funds are available whenever federal grants are available.

- \$1,177,736 Annual Bus Replacement
- \$291,872 Annual Transit Project

**Fiscal Impact**

Columbia Transit attempts to maintain a prudent replacement schedule to ensure a fleet that does not require extensive resources to maintain. The replacement of vehicles is greatly influenced by the availability of federal funds as well as local funding.

Transit has received 9 electric buses since FY 2016. The data thus far is inconclusive to show savings that was expected.



## Transit

## Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
<b>Transit</b>								
<b>1 Annual Bus replacement - PT053 [ID: 1560]</b>								
FTA Grant	\$1,177,736	\$1,177,736	\$1,177,736	\$1,177,736	\$1,177,736	\$2,355,472		
<b>Total</b>	<b>\$1,177,736</b>	<b>\$1,177,736</b>	<b>\$1,177,736</b>	<b>\$1,177,736</b>	<b>\$1,177,736</b>	<b>\$2,355,472</b>		
<b>2 Annual Bus Shelters - PT058 [ID: 1965]</b>								
<b>Total</b>								
<b>3 Annual Transit Project - PT050 [ID: 1549]</b>								
Transp S Tax	\$291,872	\$300,351	\$309,106	\$294,434	\$294,434	\$588,868		
<b>Total</b>	<b>\$291,872</b>	<b>\$300,351</b>	<b>\$309,106</b>	<b>\$294,434</b>	<b>\$294,434</b>	<b>\$588,868</b>		
<b>4 5339 Bus Facilities Mtc &amp; Support PT065 [ID: 2197]</b>								
<b>Total</b>								

### Transit Funding Source Summary

FTA Grant	\$1,177,736	\$1,177,736	\$1,177,736	\$1,177,736	\$1,177,736	\$2,355,472
Transp S Tax	\$291,872	\$300,351	\$309,106	\$294,434	\$294,434	\$588,868
<b>New Funding</b>	<b>\$1,469,608</b>	<b>\$1,478,087</b>	<b>\$1,486,842</b>	<b>\$1,472,170</b>	<b>\$1,472,170</b>	<b>\$2,944,340</b>
<b>Total</b>	<b>\$1,469,608</b>	<b>\$1,478,087</b>	<b>\$1,486,842</b>	<b>\$1,472,170</b>	<b>\$1,472,170</b>	<b>\$2,944,340</b>

### Transit Current Capital Projects

- 1 Bus Shelters PT063 [ID: 2145]
- 2 LONO Electric Bus PT061 [ID: 2129]
- 3 Rpl 6 PT Vans/Equipment PT062 [ID: 2144]

### Transit Impact of Capital Projects

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

<b>Capital Lease Agreements</b>
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**9/01/2015 Capital lease agreement for (1) 40 foot electric bus**  
**(Interest rate: 0.903%)**

Original Issue - \$684,000  
 Balance as of 09/30/2019 \$460,750  
 Maturity date - 10/01/2027

In August 2015, the City entered into a capital lease agreement (Resolution #128-15) for \$648,000 for (1) 40 foot electric bus.

<b>Year</b>	<b>Principal Requirements</b>	<b>Interest Requirements</b>	<b>Total Requirements</b>
2020	\$53,208	\$3,792	\$57,000
2021	\$53,690	\$3,310	\$57,000
2022	\$54,177	\$2,823	\$57,000
2023	\$54,669	\$2,331	\$57,000
2024	\$55,165	\$1,835	\$57,000
2025	\$55,665	\$1,335	\$57,000
2026	\$56,170	\$830	\$57,000
2027	\$56,679	\$321	\$57,000
2028	\$4,746	\$4	\$4,750
	<b><u>\$444,169</u></b>	<b><u>\$16,581</u></b>	<b><u>\$460,750</u></b>

**12/01/2015 Capital lease agreement for (3) 30 foot electric buses**  
**(Interest rate: 6.00%)**

Original Issue - \$1,896,912  
 Balance as of 09/30/2019 \$1,484,158  
 Maturity date - 03/01/2029

In August 2015, the City entered into a capital lease agreement (Resolution #128-15) for \$1,350,000 for (3) 30 foot electric buses. This agreement allows the City to evaluate the performance of the vehicles for a one year period. After the one year period if the City is unsatisfied with the performance, the vehicles may be returned.

<b>Year</b>	<b>Principal Requirements</b>	<b>Interest Requirements</b>	<b>Total Requirements</b>
2020	\$92,654	\$65,422	\$158,076
2021	\$98,367	\$59,709	\$158,076
2022	\$104,433	\$53,643	\$158,076
2023	\$110,872	\$47,204	\$158,076
2024	\$117,709	\$40,367	\$158,076
2025	\$124,967	\$33,109	\$158,076
2026	\$132,673	\$25,403	\$158,076
2027	\$140,854	\$17,222	\$158,076
2028	\$149,540	\$8,536	\$158,076
2029	\$60,563	\$911	\$61,474
	<b><u>\$1,132,632</u></b>	<b><u>\$351,526</u></b>	<b><u>\$1,484,158</u></b>

<b>Capital Lease Agreements - continued</b>
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**12/01/2016 Capital lease agreement for (5) 40 foot electric buses**

**(Interest rate: 2.5%)**

Original Issue - \$3,591,360

Balance as of 09/30/2019 \$1,107,336

Maturity date - 12/1/2028

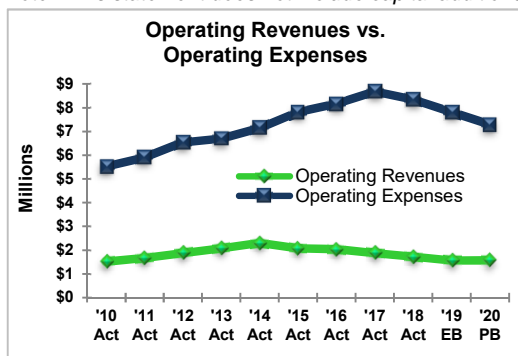
In August 2015, the City entered into a capital lease agreement (Resolution #128-15) for \$3,100,000 for (5) 40 foot electric buses. This agreement allows the City to evaluate the performance of the vehicles for a one year period. After the one year period if the City is unsatisfied with the performance, the vehicles may be returned. In March of 2019, the City returned 3 buses due to reliability issues.

<u>Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2020	\$96,118	\$23,594	\$119,712
2021	\$98,548	\$21,164	\$119,712
2022	\$101,040	\$18,672	\$119,712
2023	\$103,595	\$16,117	\$119,712
2024	\$106,215	\$13,497	\$119,712
2025	\$108,900	\$10,812	\$119,712
2026	\$111,654	\$8,058	\$119,712
2027	\$114,477	\$5,235	\$119,712
2028	\$117,372	\$2,340	\$119,712
2029	\$29,804	\$124	\$29,928
	<u><b>\$987,723</b></u>	<u><b>\$119,613</b></u>	<u><b>\$1,107,336</b></u>

## Revenues, Expenses, and Changes in Net Position Transit Fund

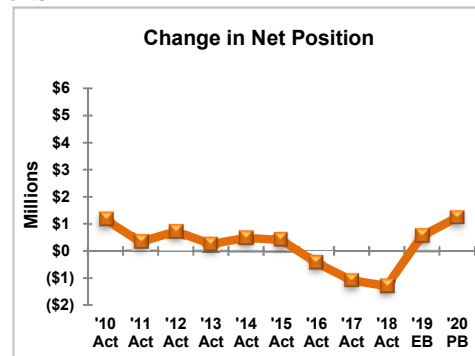
	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Operating Revenues:</b>				
Fares	\$176,640	\$164,000	\$110,057	\$105,500
School Passes	\$13,600	\$20,000	\$14,350	\$14,000
Specials	\$142,744	\$204,000	\$95,392	\$79,000
Paratransit	\$138,677	\$151,000	\$92,602	\$119,000
University Shuttle	\$1,247,925	\$1,247,925	\$1,247,925	\$1,247,925
<b>Total Operating Revenues</b>	<b>\$1,719,586</b>	<b>\$1,786,925</b>	<b>\$1,560,326</b>	<b>\$1,565,425</b>
<b>Operating Expenses:</b>				
Personnel Services	\$3,649,823	\$3,719,190	\$3,591,526	\$3,488,936
Supplies & Materials	\$1,445,574	\$1,020,208	\$1,273,588	\$983,573
Travel & Training	\$2,000	\$3,387	\$3,387	\$5,000
Intragovernmental Charges	\$1,258,485	\$1,391,260	\$1,391,260	\$1,308,577
Utilities Services & Other Misc.	\$700,228	\$642,394	\$594,829	\$534,125
Depreciation	\$1,282,237	\$970,540	\$970,540	\$970,540
<b>Total Operating Expenses</b>	<b>\$8,338,347</b>	<b>\$7,746,979</b>	<b>\$7,825,130</b>	<b>\$7,290,751</b>
<b>Operating Income (Loss)</b>	<b>(\$6,618,761)</b>	<b>(\$5,960,054)</b>	<b>(\$6,264,804)</b>	<b>(\$5,725,326)</b>
<b>Non-Operating Revenues:</b>				
Investment Revenue	\$22,586	\$43,122	\$22,500	\$22,500
Revenue From Other Gov. Units - Operations	\$2,220,640	\$1,951,200	\$2,574,712	\$2,613,384
Revenue From Other Gov. Units - CIP	\$0	\$1,177,736	\$1,177,736	\$1,177,736
Miscellaneous Revenue	\$145,691	\$35,250	\$35,250	\$35,250
<b>Total Non-Operating Revenues</b>	<b>\$2,388,917</b>	<b>\$3,207,308</b>	<b>\$3,810,198</b>	<b>\$3,848,870</b>
<b>Non-Operating Expenses:</b>				
Interest Expense	\$105,259	\$139,986	\$120,952	\$128,200
Bank and Paying Agent Fees	\$0	\$0	\$0	\$0
Loss on Sale/Disposal of Assets	\$56,684	\$0	\$0	\$0
<b>Total Non-Operating Expenses</b>	<b>\$161,943</b>	<b>\$139,986</b>	<b>\$120,952</b>	<b>\$128,200</b>
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$2,226,974</b>	<b>\$3,067,322</b>	<b>\$3,689,246</b>	<b>\$3,720,670</b>
<b>Income (Loss) Before Contrib and Transfers</b>	<b>(\$4,391,787)</b>	<b>(\$2,892,732)</b>	<b>(\$2,575,558)</b>	<b>(\$2,004,656)</b>
Transfers In - Subsidy - TST Fd	\$2,792,604	\$2,800,562	\$2,850,561	\$2,961,915
Transfers In - General Fd	\$20,000	\$0	\$0	\$0
Transfers In - CIST	\$0	\$0	\$0	\$0
Transfers In - CVB	\$12,000	\$5,142	\$12,036	\$14,570
Transfers In - Parking Fd	\$270,273	\$270,273	\$270,273	\$270,273
Transfers In - CDBG Fd for CIP	\$0	\$0	\$0	\$0
Transfers In - TST for CIP	\$0	\$0	\$0	\$0
<b>Total Transfers In</b>	<b>\$3,094,877</b>	<b>\$3,075,977</b>	<b>\$3,132,870</b>	<b>\$3,246,758</b>
Transfers Out - Operating	(\$1,530)	(\$2,295)	(\$2,295)	(\$2,295)
Transfers Out - CIP	\$0	\$0	\$0	\$0
Capital Contribution - FTA for CIP	\$0	\$0	\$0	\$0
<b>Total Transfers and Contributions</b>	<b>\$3,093,347</b>	<b>\$3,073,682</b>	<b>\$3,130,575</b>	<b>\$3,244,463</b>
<b>Changes in Net Position</b>	<b>(\$1,298,440)</b>	<b>\$180,950</b>	<b>\$555,017</b>	<b>\$1,239,807</b>
Net Position - Beginning	\$11,487,230	\$10,188,790	\$10,188,790	\$10,743,807
<b>Net Position - Ending</b>	<b>\$10,188,790</b>	<b>\$10,369,740</b>	<b>\$10,743,807</b>	<b>\$11,983,614</b>

Note: This statement does not include capital additions, capital project expenses, or debt principal payments.



Operating revenues and operating expenses are budgeted lower in FY 2020 due to a full year of service cuts that were implemented on June 3, 2019.

The net position is estimated to increase in FY 2020 due to the cuts in service, which resulted in lower operating costs, due to an increase in Grants from the FTA, and due to an increase in the subsidy from transportation sales tax.



# Transit Fund

Fund 553x

## Financial Sources and Uses Transit Fund

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Financial Sources for Operations</b>				
Fares	\$176,640	\$164,000	\$110,057	\$105,500
School Passes	\$13,600	\$20,000	\$14,350	\$14,000
Specials	\$142,744	\$204,000	\$95,392	\$79,000
Paratransit	\$138,677	\$151,000	\$92,602	\$119,000
University Shuttle	\$1,247,925	\$1,247,925	\$1,247,925	\$1,247,925
Investment Revenue	\$22,586	\$43,122	\$22,500	\$22,500
Less: GASB 31 Interest Adjustment	\$31,074	\$0	\$0	\$0
Miscellaneous Revenue	\$145,691	\$35,250	\$35,250	\$35,250
Revenue From Other Gov. Units - Operations	\$2,220,640	\$1,951,200	\$2,574,712	\$2,613,384
<b>Total Financial Sources Before Transfers</b>	<b>\$4,139,577</b>	<b>\$3,816,497</b>	<b>\$4,192,788</b>	<b>\$4,236,559</b>
Transfers In - Subsidy TST Fund	\$2,792,604	\$2,800,562	\$2,850,561	\$2,961,915
Transfers In - General Fd	\$20,000	\$0	\$0	\$0
Transfers In - CVB	\$12,000	\$5,142	\$12,036	\$14,570
Transfers In - Parking Fd	\$270,273	\$270,273	\$270,273	\$270,273
Transfers In^	<b>\$3,094,877</b>	<b>\$3,075,977</b>	<b>\$3,132,870</b>	<b>\$3,246,758</b>
<b>Total Financial Sources</b>	<b>\$7,234,454</b>	<b>\$6,892,474</b>	<b>\$7,325,658</b>	<b>\$7,483,317</b>
<b>Financial Uses for Operations</b>				
Personnel Services	\$3,649,823	\$3,719,190	\$3,591,526	\$3,488,936
Less: GASB 16 Vacation Liability Adjustment	\$2,948	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	\$16,040	\$0	\$0	\$0
Less: GASB 75 OPEB Adjustment	\$5,883			
Supplies & Materials	\$1,445,574	\$1,020,208	\$1,273,588	\$983,573
Travel & Training	\$2,000	\$3,387	\$3,387	\$5,000
Intragovernmental Charges	\$1,258,485	\$1,391,260	\$1,391,260	\$1,308,577
Utilities Services & Other Misc.	\$700,228	\$642,394	\$594,829	\$534,125
Transfers Out	\$1,530	\$2,295	\$2,295	\$2,295
Interest Expense	\$105,259	\$139,986	\$120,952	\$128,200
Bank and Paying Agent Fees	\$0	\$0	\$0	\$0
Principal Payments	\$363,047	\$374,370	\$245,390	\$386,156
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
<b>Total Financial Uses</b>	<b>\$7,550,817</b>	<b>\$7,293,090</b>	<b>\$7,223,227</b>	<b>\$6,836,862</b>
<b>Financial Sources Over/(Under) Uses</b>	<b>(\$316,363)</b>	<b>(\$400,616)</b>	<b>\$102,431</b>	<b>\$646,455</b>
<b>Unassigned Cash Reserves for Operations</b>				
Beginning Unassigned Cash Reserve		\$1,202,846	\$1,202,846	\$1,305,277
Transfer Cash Reserves from CIP to Operations				
Financial Source Over/(Under)		(\$400,616)	\$102,431	\$646,455
Current Assets	\$4,103,437			
Less: GASB 31 Pooled Cash Adj	\$68,639			
Less: Cash Restricted for Capital Projects *	(\$1,749,030)			
Less: Current Liabilities	(\$1,226,080)			
Add: Construction Contracts Payable	\$5,880			
<b>Ending Unassigned Cash Reserves</b>	<b>\$1,202,846</b>	<b>\$802,230</b>	<b>\$1,305,277</b>	<b>\$1,951,732</b>
Budgeted Operating Expenses w/o Depr	\$6,628,913	\$6,743,196	\$6,743,196	\$6,320,211
Add: Budgeted Interest Expense	\$151,308	\$139,986	\$139,986	\$128,200
Add: Budgeted Bank and Paying Agent Fees	\$0	\$0	\$0	\$0
Add: Budgeted Operating Transfers Out	\$1,530	\$2,295	\$2,295	\$2,295
Add: Budgeted Principal Payments	\$363,048	\$374,370	\$374,370	\$386,156
Add: Budgeted Capital Additions	\$0	\$0	\$0	\$0
Add: Budgeted Ent Revenue for CIP	\$0	\$0	\$0	\$0
Less: Budgeted Univ. Shuttle Oper Expenses	(\$1,285,714)	(\$1,595,423)	(\$1,595,423)	(\$1,331,481)
<b>Total Budgeted Financial Uses</b>	<b>\$5,859,085</b>	<b>\$5,664,424</b>	<b>\$5,664,424</b>	<b>\$5,505,381</b>
Less: Ent Rev Budgeted for current year CIP	\$0	\$0	\$0	\$0
<b>Operational Expenses</b>	<b>\$5,859,085</b>	<b>\$5,664,424</b>	<b>\$5,664,424</b>	<b>\$5,505,381</b>
x Cash Reserve Target %	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$1,171,817	\$1,132,885	\$1,132,885	\$1,101,076
Add: Ent Rev Budgeted for current year CIP	\$0	\$0	\$0	\$0
<b>Budgeted Cash Reserve Target</b>	<b>\$1,171,817</b>	<b>\$1,132,885</b>	<b>\$1,132,885</b>	<b>\$1,101,076</b>
<b>Above/(Below) Cash Reserve Target</b>	<b>\$31,029</b>	<b>(\$330,655)</b>	<b>\$172,392</b>	<b>\$850,656</b>

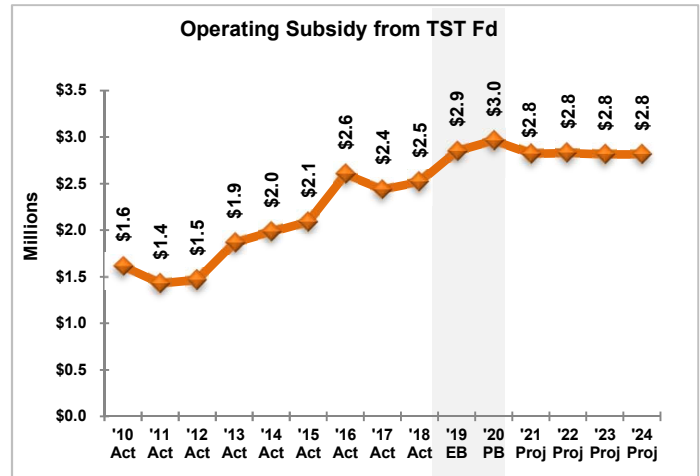
\* Projected growth in Transportation Sales Tax (TST) is allocated as follows: 50% to Transit, 25% to Airport, and 25% to Streets & Sidewalks.

### Financial Sources and Uses Transit Fund

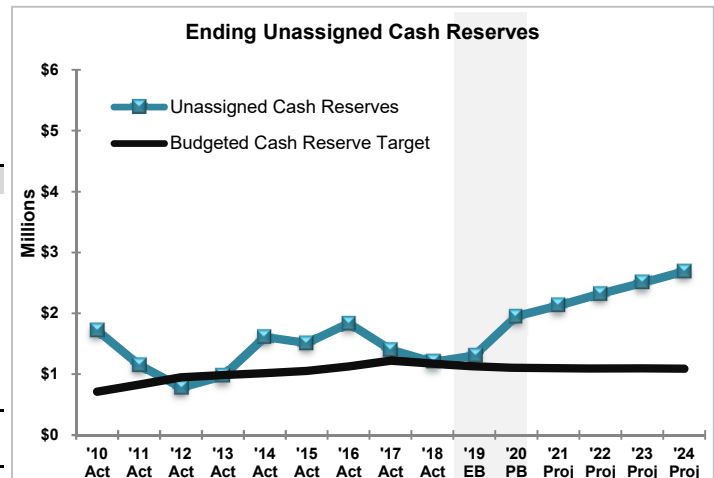
Projected FY 2021	Projected FY 2022	Projected FY 2023	Projected FY 2024
\$105,500	\$105,500	\$105,500	\$105,500
\$14,000	\$14,000	\$14,000	\$14,000
\$79,000	\$79,000	\$79,000	\$79,000
\$120,190	\$121,392	\$122,605	\$123,831
\$1,247,925	\$1,247,925	\$1,247,925	\$1,247,925
\$22,500	\$22,500	\$22,500	\$22,500
\$0	\$0	\$0	\$0
\$35,250	\$35,250	\$35,250	\$35,250
\$2,257,290	\$2,257,290	\$2,257,290	\$2,257,290
<b>\$3,881,655</b>	<b>\$3,882,857</b>	<b>\$3,884,070</b>	<b>\$3,885,296</b>
\$2,817,223	\$2,825,978	\$2,811,306	\$2,811,306
\$0	\$0	\$0	\$0
\$14,861	\$15,159	\$15,462	\$15,771
\$270,273	\$270,273	\$270,273	\$270,273
<b>\$3,102,357</b>	<b>\$3,111,410</b>	<b>\$3,097,041</b>	<b>\$3,097,350</b>
<b>\$6,984,012</b>	<b>\$6,994,267</b>	<b>\$6,981,111</b>	<b>\$6,982,646</b>
\$3,488,936	\$3,488,936	\$3,488,936	\$3,488,936
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$964,607	\$946,591	\$929,479	\$913,223
\$3,400	\$3,468	\$5,500	\$3,500
\$1,307,670	\$1,323,961	\$1,340,889	\$1,358,484
\$526,901	\$521,741	\$518,383	\$516,605
\$2,295	\$2,295	\$2,295	\$2,295
\$115,928	\$103,145	\$89,827	\$75,946
\$0	\$0	\$0	\$0
\$398,428	\$411,211	\$424,529	\$438,410
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
<b>\$6,808,165</b>	<b>\$6,801,348</b>	<b>\$6,799,838</b>	<b>\$6,797,399</b>
<b>\$175,847</b>	<b>\$192,919</b>	<b>\$181,273</b>	<b>\$185,247</b>
\$1,951,732	\$2,127,579	\$2,320,498	\$2,501,771
\$175,847	\$192,919	\$181,273	\$185,247
<b>\$2,127,579</b>	<b>\$2,320,498</b>	<b>\$2,501,771</b>	<b>\$2,687,018</b>
\$6,291,514	\$6,284,697	\$6,283,187	\$6,280,748
\$115,928	\$103,145	\$89,827	\$75,946
\$0	\$0	\$0	\$0
\$2,295	\$2,295	\$2,295	\$2,295
\$398,428	\$411,211	\$424,529	\$438,410
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
(\$1,328,492)	(\$1,330,754)	(\$1,333,039)	(\$1,335,346)
\$5,479,673	\$5,470,594	\$5,466,799	\$5,462,053
\$0	\$0	\$0	\$0
<b>\$5,479,673</b>	<b>\$5,470,594</b>	<b>\$5,466,799</b>	<b>\$5,462,053</b>
x 20%	x 20%	x 20%	x 20%
\$1,095,935	\$1,094,119	\$1,093,360	\$1,092,411
\$0	\$0	\$0	\$0
<b>\$1,095,935</b>	<b>\$1,094,119</b>	<b>\$1,093,360</b>	<b>\$1,092,411</b>
<b>\$1,031,644</b>	<b>\$1,226,379</b>	<b>\$1,408,411</b>	<b>\$1,594,607</b>

The Financial Sources and Uses Statement is a management tool which provides a more complete look at the cash reserves for the operation compared to the expenses and other uses of the operation. This allows management to examine the projected ending cash reserves for the operation compared to a budgeted cash reserve target which provides useful information about the financial health of the fund.

This statement takes information from the Revenues, Expenses, and Changes in Net Position statement and subtracts out non-cash items (depreciation, loss on disposal of fixed assets, and GASB adjustments for interest revenue, pensions, and vacation liabilities). This statement also includes capital item purchases (such as fleet replacements), principal payments, and enterprise revenue that will be used to pay for capital project costs which are reflected on the balance sheet.



Beginning in FY 2015, the City started leasing electric buses, which has resulted in an increase in the operating subsidy from transportation sales tax and a reduction in the amount needed for local match funding on the Capital Project side. In FY 2020 an increase of \$153,171 occurred due to a shift of Transportation Sales tax from Streets & Sidewalks after the Parking Fund started to pay a fee for space on the streets occupied by parking meters..



There was a significant decrease in ending unassigned cash reserves from FY 2016 to FY 2018 due to debt service costs associated with leasing buses and increased personnel and intragovernmental charges. Ending unassigned cash reserves began to fall below the budgeted cash reserve target in FY 2019. Management responded by cutting service for several routes in an effort to lower expenses. The increase in cash reserve target is occurring due to the cuts in service and an increase in FTA grant for FY 2019 and FY 2020.

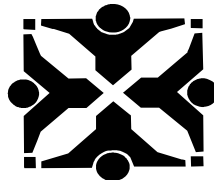
^ Transfers In do not include Capital Contributions or local match funds used for capital projects

# Transit Fees/Charges/Fines

			FY 2019	FY 2020
	Chapter/ Section	Date Last Changed	Fee	Fee
<b>Regular Fares</b> The following fares shall be in effect on all fixed route buses operated by the transit division: Regular fares: Per ride Daily pass 30-day Full Fare (Tickets/Fast Passes) 25-Ride Full Fare (Tickets/Fast Passes)  <b>Half Fares</b> Half fares. Disabled, elderly, Medicare or Medicaid recipients, or individuals who can validate that they are persons with annual incomes equal to or below one hundred eighty-five (185) per cent of the federal poverty level. Per ride 30-Day Half Fare (Tickets/Fast Passes) 25-Ride Half Fare (Tickets/Fast Passes)  <b>Semester Passes</b> Semester passes. Students of any university, college or trade, public or private school in the City of Columbia, Missouri, with the showing of a valid student identification card. Per regular semester After October 15 (fall semester) and March 15 (spring semester)  Semester pass discounts. Any agency, entity, organization or business may purchase discounted semester passes, on behalf of their customers, at the following discounted rates: - Per regular semester if purchased in groups of 20—1,000 - After October 15 (fall semester) and March 15 (spring semester) if purchased in groups of 20—1,000  - Per regular semester if purchased in groups of more than 1,000 - After October 15 (fall semester) and March 15 (spring semester) if purchased in groups of more than 1,000  <b>Youth Ride</b> Youth ride free. Any child or young adult, eighteen (18) years of age or younger, may ride for free when presenting a valid school identification card or transit issued identification card. Children who are not of school age do not need to present an identification card.  <b>Downtown employee discount fare</b> The first two hundred (200) employees of businesses located in the central business district who present a pay stub or equivalent from their employer - 30-Day Half Fare (Tickets/Fast Passes)  <b>Paratransit</b> The following fares shall be in effect on all vehicles used to provide paratransit service operated by the transit division:  Certified ADA eligible persons or companion, per ride Registered personal care attendant accompanying a certified ADA eligible person	22-29(a) 22-29(a)(1)	09-19-11 08-04-14 09-19-11 09-19-11	\$1.50 \$3 \$55 \$30	\$1.50 \$3 \$55 \$30
	22-29(a)(2)	09-19-11 09-19-11 09-19-11	\$0.75 \$25 \$15	\$0.75 \$25 \$15
	22-29(a)(3)	09-19-11 09-17-12	\$100 \$50	\$100 \$50
	22-29(a)(4)	08-04-14 08-04-14 11-05-12 11-05-12	\$65/pass \$32/pass \$50/pass \$25/pass	\$65/pass \$32/pass \$50/pass \$25/pass
	22-29(a)(5)	08-04-14	Free	Free
	22-29 (a) (6)	08-03-15	\$25	\$25
	22-29(b)			
	22-29(b)(1) 22-29(b)(2)	09-15-08 09-15-08	\$2 Free	\$2 Free

# Regional Airport Fund

(Enterprise Fund)

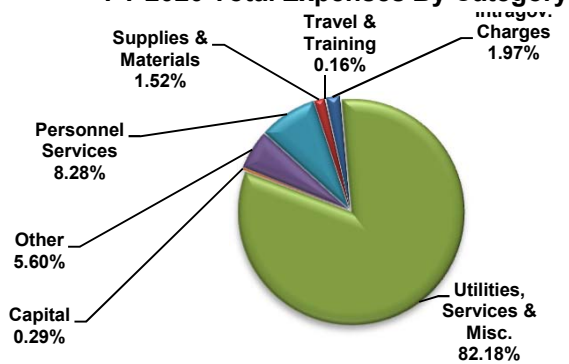


*City of Columbia*  
*Columbia, Missouri*

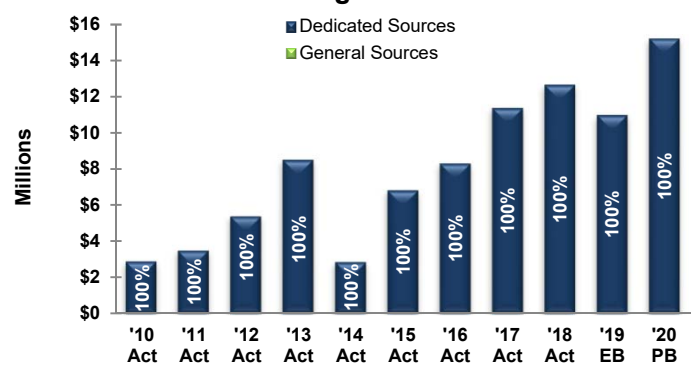


# Regional Airport Fund (Enterprise Fund)

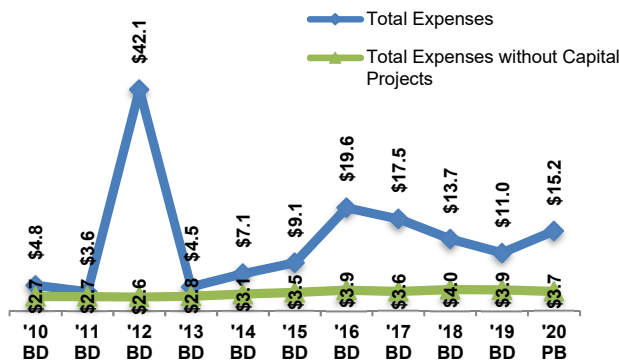
**FY 2020 Total Expenses By Category**



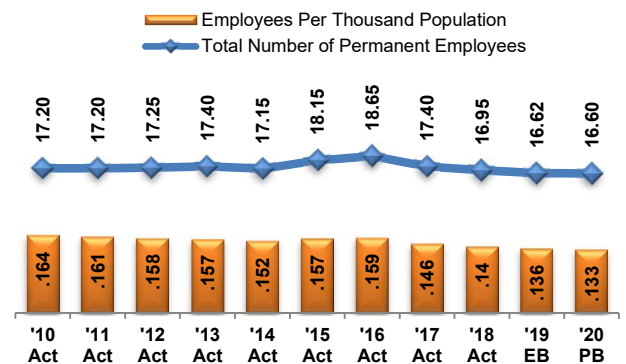
**Funding Sources**



**Budgeted Expense History (in Millions)**



**Permanent Positions**



## Appropriations (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$1,187,179	\$1,206,354	\$1,187,014	\$1,257,319	\$50,965	4.2%
Supplies & Materials	\$214,964	\$279,897	\$243,966	\$230,231	(\$49,666)	(17.7%)
Travel & Training	\$24,881	\$27,041	\$27,041	\$25,000	(\$2,041)	(7.5%)
Intragov. Charges	\$381,811	\$460,722	\$460,722	\$299,447	(\$161,275)	(35.0%)
Utilities, Services & Misc.	\$7,142,972	\$8,148,364	\$8,120,592	\$12,480,922	\$4,332,558	53.2%
Capital	\$63,234	\$0	\$0	\$43,524	\$43,524	
Other	\$1,080,297	\$880,847	\$925,144	\$850,847	(\$30,000)	(3.4%)
<b>Total</b>	<b>\$10,095,338</b>	<b>\$11,003,225</b>	<b>\$10,964,479</b>	<b>\$15,187,290</b>	<b>\$4,184,065</b>	<b>38.0%</b>
Operating Expenses	\$3,732,929	\$3,907,701	\$3,867,832	\$3,619,219	(\$288,482)	(7.4%)
Non-Operating Expenses	\$11,209	\$30,000	\$31,123	\$0	(\$30,000)	(100.0%)
Debt Service	\$3,024	\$2,065	\$2,065	\$2,065	\$0	0.0%
Capital Additions	\$63,234	\$0	\$0	\$43,524	\$43,524	
Capital Projects	\$6,284,942	\$7,063,459	\$7,063,459	\$11,522,482	\$4,459,023	63.1%
<b>Total Expenses</b>	<b>\$10,095,338</b>	<b>\$11,003,225</b>	<b>\$10,964,479</b>	<b>\$15,187,290</b>	<b>\$4,184,065</b>	<b>38.0%</b>

## Funding Sources (Where the Money Comes From)

Grants and Capital Contrib.++	\$6,324,004	\$3,510,941	\$3,514,988	\$9,406,297	\$5,895,356	167.9%
Interest Revenue	\$6,653	\$53,079	\$42,488	\$42,488	(\$10,591)	(20.0%)
Fees and Service Charges	\$1,328,421	\$1,186,583	\$1,444,290	\$1,530,066	\$343,483	28.9%
Other Local Revenues	\$39,203	\$15,000	\$24,000	\$21,000	\$6,000	40.0%
Transfers*	\$4,930,356	\$4,481,560	\$4,627,860	\$3,992,768	(\$488,792)	(10.9%)
Lease/Bond Proceeds	\$0	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$0	\$1,756,062	\$1,310,853	\$194,671	(\$1,561,391)	(88.9%)
Less: Current Year Surplus	(\$2,533,299)	\$0	\$0	\$0	\$0	
<b>Dedicated Sources</b>	<b>\$10,095,338</b>	<b>\$11,003,225</b>	<b>\$10,964,479</b>	<b>\$15,187,290</b>	<b>\$4,184,065</b>	<b>38.0%</b>
General Sources	\$0	\$0	\$0	\$0	\$0	
<b>Total Funding Sources</b>	<b>\$10,095,338</b>	<b>\$11,003,225</b>	<b>\$10,964,479</b>	<b>\$15,187,290</b>	<b>\$4,184,065</b>	<b>38.0%</b>

\* Transfers come from the Transportation 1/2 cent Sales Tax Fund and Convention and Visitors Bureau (1% Temporary Hotel/Motel Tax)

++Capital Contributions are capital grants from the FAA for capital projects.

## Department Summary

## Description

The mission of Columbia Regional Airport (COU) is to provide a safe, reliable, and user-friendly airport facility for all aspects of modern aviation. Columbia Regional Airport has proven the ability to provide a safe and efficient area for commercial, corporate, general aviation and military operations. The Columbia Regional Airport promotes the economic growth of the Mid-Missouri region through access to the national and international air transportation system.

## Department Objective/Goals

To prudently protect the taxpayers' investment by managing the Airport in strict accordance with Federal Aviation Administration Part 139 and Transportation Security Administration Part 1542 regulations by providing qualified public safety, maintenance and administrative staff. To offer a safe, reliable, and convenient place for air travelers, commercial airlines, general aviation, charter services, air cargo, and tenants; and, to implement innovative ways to increase revenues, procure new commercial, cargo and general aviation services, and increase passenger enplanements.

## Highlights/Significant Changes

- In 2018, COU had 121,691 enplanements along with 122,193 deplanements. This is a 38% increase over calendar year 2017. Staff continues to work with network planning at American Airlines and United Airlines to ensure optimal flight times are being provided which allows passengers the best possible connections.
- Personnel Services reflects an increase of \$50,965 or 4.2%. The cost for the proposed pay package for FY 2020 is \$62,524. The pay package includes: classifications have been moved to new pay bands as recommended by our consultants which may have resulted in a move to minimum adjustment for some employees. There is funding included for an incremental move toward the midpoint for employees that have been in their classification for 3, 4, or 5 years. In order to help address compression issues, a time in class adjustment has been included which is equal to 0.5% for each year employees have been in their classification more than five years. A 0.5% across the board increase has been included for all employees who are below the maximum rate for their pay band (which has been increased by the across the board increase). Supervisor adjustments have been implemented in order to ensure supervisors make 1% above the highest hourly rate of employees they supervise.

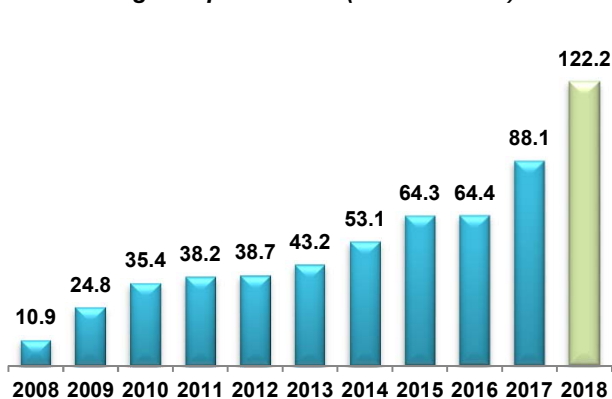
## Highlights/Significant Changes - continued

- Utilities, Services, and Miscellaneous reflects a \$4.3 million increase due to the Runway 2-20 and Taxiway A extension and isolated repairs.
- Phase 1 construction of the new airport terminal will begin in FY 2020. Total funding for phase 1 is \$20 million and includes future bond, designated loan fund and previously appropriated transportation sales tax. Phase 1 will be appropriated when the bond is issued.

**Strategic Priority: Infrastructure - Connecting the Community**

- Beginning this spring, COU now offers 22 inbound/outbound flight options each day. This service includes 14 flights via Chicago, two via Denver, and six via Dallas/Ft. Worth. These flight options allow for greater reliability, connectivity to major hubs, and competitive fares.
- Staff attended the Mead and Hunt Air Service Conference in Phoenix, AZ in March. This conference allowed staff to meet 1:1 with airline network planning staff. During these meetings, American Airlines and United Airlines confirmed to staff that they are happy with service to/from COU. Both airlines advised that they feel additional service out of COU is possible as the market demonstrates that it can absorb current capacities.
- American Airlines continues to use both CRJ 700 and Embraer 175 jets which offer first-class seating and more legroom for passengers flying to Chicago and Dallas.
- The Route H relocation project was successfully bid in March and the FAA grant was received and executed in July. This project will allow the relocation of Route H to the east which is required for the lengthening of Runway 2-20. Construction is set to begin in August.
- Runway Protection Zone (RPZ) grading was completed in March. This grading allowed the runways to meet FAA specifications regarding line of sight requirements due to the new longer crosswind runway. This requirement is measured from the mid-point of each runway ensuring increased safety.
- The major isolated repairs project on Runway 2-20 was completed in April. This project removed and replaced five failing sections of the runway. This project extended the life of the primary runway a minimum of 10 years. This project also increased the safety of the movement areas by reducing foreign object debris (FOD) which is required of Part 139 certified airports.
- The FAA provided a grant to COU in June for the design of the extension of Runway 2-20. This will add 900 feet to the north for an ultimate runway length of 7,400 feet. This additional length will allow larger jets and possible cargo operations in the future. Construction is expected to begin in spring of 2021.
- The airport will construct an additional parking lot. This area will add approximately 225 parking spaces for commercial passengers. Crushed concrete from the isolated repairs project will be used to complete this project thus reducing costs. This parking will also allow the airport to meet its future parking demand based on FAA forecasted enplanements. Due to the increase in parking lots, staff created a numbering system on each light pole to help passengers remember where they have parked and to help

Passenger Enplanements (in Thousands)



## Department Summary - continued

## Highlights/Significant Changes - continued

- The Supplemental Terminal Area Master Plan (STAMP) was completed in the spring and accepted by the FAA. The Revised Airport Layout Plan was also approved by FAA. The approval of this plan allows staff to proceed with the construction of the new airport terminal, identified as site 1X.
- The Notice to Proceed was given to Burns and McDonnell this spring to complete the Documented Categorical Exclusion (CATEX) environmental review for the proposed new terminal location. This work is scheduled to be completed in August.
- The Owner's Representative was approved in July with a Notice to Proceed issued to Burns and McDonnell who will provide engineering and architectural services to the City of Columbia for the development of design documents needed to procure a design builder for the new airport terminal.
- The Notice to Proceed was issued for the development of an RFP for the Hangar 350 replacement project. This replacement hangar is going to be located on the north end of the ramp near Hangar 40 and construction is expected to begin in spring 2020. This is required in order to demolish the current hangar which is located where the new airport terminal will be constructed.
- The FAA conducted an audit on ADA access at COU. During this audit it was determined that a service animal relief area (SARA) was needed for service animals. Staff constructed this structure, sidewalk, and fence. This area meets all ADA service animal requirements and has also been used as an example for other airports across the country.
- The FAA completed an audit on the airport regarding compliance with Disadvantaged Business Enterprises (DBE). The airport staff and many other departments collaborated to ensure that all requirements were met and goals were successfully set for each project.
- Airport staff developed a new Airport Emergency Plan (AEP) and submitted it to FAA for review. The FAA approved this plan and it was placed into use. This work was a collaboration of City, County and State agencies.
- TSA installed a second screening lane in July. This has allowed passengers to pass through screening with less wait times. The average wait time has been less than 16 minutes since this lane has been operational. TSA continues to staff COU with high levels of employees as the need has been apparent with the increase in passengers.
- Vending has been expanded to allow for more options, including an ATM. The ATM was added due to feedback from passengers and has been widely used since its installation in the spring.
- Airport staff is working with Public Works administration to have a speed hump installed on Airport Drive as additional parking is becoming available. This traffic calming approach will ensure that passengers remain safe while walking. Work is expected to be completed this summer.
- Airport staff purchased a brush hog and tractor from the Public Works Department. This purchase has helped the airport meet the mowing requirement set in the Airport Certification Manual (ACM). This was done in lieu of using the approved supplemental budget, saving approximately \$50,000.
- Staff continues to hold All Things Airport on the third Thursday of each month at the Walton Building. This has allowed community members to ask questions about air service, terminal timeline, and many other miscellaneous topics. Staff has also conducted meetings in Boonville, Jefferson City, Moberly, Fulton, as well as at various Rotary Clubs, service organizations, and on-air with various radio personalities. This outreach helps to ensure that staff is keeping the mid-Missouri region up-to-date on activities at the airport. This program has been in place for a year, and was recently extended into its second year.

## Authorized Personnel

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
Administration	2.95	2.62	2.62	2.60	(0.02)
Airfield Areas	4.30	4.30	4.30	4.30	
Terminal Areas	1.00	1.00	1.00	1.00	
Public Safety	8.70	8.70	8.70	8.70	
<b>Total Personnel</b>	<b>16.95</b>	<b>16.62</b>	<b>16.62</b>	<b>16.60</b>	<b>(0.02)</b>
Permanent Full-Time	16.95	16.62	16.62	16.60	(0.02)
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>16.95</b>	<b>16.62</b>	<b>16.62</b>	<b>16.60</b>	<b>(0.02)</b>

## Budget Detail by Division

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
<b>Administration:</b>						
Personnel Services	\$321,623	\$278,458	\$265,751	\$276,346	(\$2,112)	(0.8%)
Supplies and Materials	\$11,157	\$7,986	\$7,461	\$7,700	(\$286)	(3.6%)
Travel and Training	\$8,366	\$11,343	\$11,343	\$11,000	(\$343)	(3.0%)
Intragovernmental Charges	\$300,412	\$388,860	\$388,860	\$229,785	(\$159,075)	(40.9%)
Utilities, Services, & Misc.	\$617,330	\$785,194	\$741,952	\$642,718	(\$142,476)	(18.1%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$1,013,536	\$850,847	\$851,970	\$850,847	\$0	0.0%
<b>Total</b>	<b>\$2,272,424</b>	<b>\$2,322,688</b>	<b>\$2,267,337</b>	<b>\$2,018,396</b>	<b>(\$304,292)</b>	<b>(13.1%)</b>
<b>Airfield Areas:</b>						
Personnel Services	\$253,204	\$275,741	\$277,949	\$277,875	\$2,134	0.8%
Supplies and Materials	\$95,121	\$160,803	\$137,854	\$128,005	(\$32,798)	(20.4%)
Travel and Training	\$381	\$1,000	\$1,000	\$1,000	\$0	0.0%
Intragovernmental Charges	\$29,982	\$34,742	\$34,742	\$29,989	(\$4,753)	(13.7%)
Utilities, Services, & Misc.	\$105,792	\$118,104	\$133,274	\$133,772	\$15,668	13.3%
Capital	\$63,234	\$0	\$0	\$15,500	\$15,500	
Other	\$6,890	\$30,000	\$35,823	\$0	(\$30,000)	(100.0%)
<b>Total</b>	<b>\$554,604</b>	<b>\$620,390</b>	<b>\$620,642</b>	<b>\$586,141</b>	<b>(\$34,249)</b>	<b>(5.5%)</b>
<b>Terminal Areas:</b>						
Personnel Services	\$50,220	\$62,308	\$55,377	\$60,787	(\$1,521)	(2.4%)
Supplies and Materials	\$26,289	\$38,272	\$32,926	\$33,003	(\$5,269)	(13.8%)
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$8,242	\$9,337	\$9,337	\$8,541	(\$796)	(8.5%)
Utilities, Services, & Misc.	\$109,787	\$161,286	\$166,217	\$162,862	\$1,576	1.0%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$378	\$0	\$2,647	\$0	\$0	
<b>Total</b>	<b>\$194,916</b>	<b>\$271,203</b>	<b>\$266,504</b>	<b>\$265,193</b>	<b>(\$6,010)</b>	<b>(2.2%)</b>
<b>Public Safety:</b>						
Personnel Services	\$535,592	\$584,465	\$585,416	\$636,929	\$52,464	9.0%
Supplies and Materials	\$31,119	\$44,725	\$42,764	\$40,042	(\$4,683)	(10.5%)
Travel and Training	\$16,134	\$14,698	\$14,698	\$13,000	(\$1,698)	(11.6%)
Intragovernmental Charges	\$27,552	\$27,783	\$27,783	\$31,132	\$3,349	12.1%
Utilities, Services, & Misc.	\$11,008	\$20,321	\$15,088	\$19,088	(\$1,233)	(6.1%)
Capital	\$0	\$0	\$0	\$28,024	\$28,024	
Other	\$59,493	\$0	\$34,704	\$0	\$0	
<b>Total</b>	<b>\$680,898</b>	<b>\$691,992</b>	<b>\$720,453</b>	<b>\$768,215</b>	<b>\$76,223</b>	<b>11.0%</b>
<b>Snow Removal:</b>						
Personnel Services	\$7,145	\$0	\$0	\$0	\$0	
Supplies and Materials	\$28,362	\$0	\$1,840	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$15,623	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$13,873	\$0	\$602	\$0	\$0	
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$65,003</b>	<b>\$0</b>	<b>\$2,442</b>	<b>\$0</b>	<b>\$0</b>	
<b>Concessions</b>						
Personnel Services	\$19,395	\$5,382	\$2,521	\$5,382	\$0	0.0%
Supplies and Materials	\$22,916	\$28,111	\$21,121	\$21,481	(\$6,630)	(23.6%)
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, and Misc.	\$240	\$0	\$0	\$0	\$0	
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$42,551</b>	<b>\$33,493</b>	<b>\$23,642</b>	<b>\$26,863</b>	<b>(\$6,630)</b>	<b>(19.8%)</b>

## Budget Detail by Division

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
<b>Capital Projects:</b>						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Supplies and Materials	\$0	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, and Misc.	\$6,284,942	\$7,063,459	\$7,063,459	\$11,522,482	\$4,459,023	63.1%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$6,284,942</b>	<b>\$7,063,459</b>	<b>\$7,063,459</b>	<b>\$11,522,482</b>	<b>\$4,459,023</b>	<b>63.1%</b>

<b>Department Totals</b>						
Personnel Services	\$1,187,179	\$1,206,354	\$1,187,014	\$1,257,319	\$50,965	4.2%
Supplies and Materials	\$214,964	\$279,897	\$243,966	\$230,231	(\$49,666)	(17.7%)
Travel and Training	\$24,881	\$27,041	\$27,041	\$25,000	(\$2,041)	(7.5%)
Intragovernmental Charges	\$381,811	\$460,722	\$460,722	\$299,447	(\$161,275)	(35.0%)
Utilities, Services, & Misc.	\$7,142,972	\$8,148,364	\$8,120,592	\$12,480,922	\$4,332,558	53.2%
Capital	\$63,234	\$0	\$0	\$43,524	\$43,524	
Other	\$1,080,297	\$880,847	\$925,144	\$850,847	(\$30,000)	(3.4%)
<b>Total</b>	<b>\$10,095,338</b>	<b>\$11,003,225</b>	<b>\$10,964,479</b>	<b>\$15,187,290</b>	<b>\$4,184,065</b>	<b>38.0%</b>

## Authorized Personnel by Divisions

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
<b>Administration:</b>					
8900 - Economic Development Director	0.50	0.50	0.50	0.50	
5901 - Director, Public Works + ^	0.20	0.10	0.10	0.10	
5800 - Asst. to the Public Works Dir. ^ #	0.25	0.02	0.02	0.00	(0.02)
2560 - Asst. to Airport Manager **	0.00	1.00	1.00	1.00	
2556 - Airport Manager	1.00	1.00	1.00	1.00	
1006 - Senior Admin. Support Assistant **	1.00	0.00	0.00	0.00	
<b>Total Personnel</b>	<b>2.95</b>	<b>2.62</b>	<b>2.62</b>	<b>2.60</b>	<b>(0.02)</b>
Permanent Full-Time	2.95	2.62	2.62	2.60	(0.02)
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>2.95</b>	<b>2.62</b>	<b>2.62</b>	<b>2.60</b>	<b>(0.02)</b>
<b>Airfield Areas:</b>					
2555 - Airport Ops Supervisor	0.30	0.30	0.30	0.30	
2404 - Maintenance Mechanic-773	3.00	3.00	3.00	3.00	
2400 - Maintenance Foreman	1.00	1.00	1.00	1.00	
<b>Total Personnel</b>	<b>4.30</b>	<b>4.30</b>	<b>4.30</b>	<b>4.30</b>	
Permanent Full-Time	4.30	4.30	4.30	4.30	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>4.30</b>	<b>4.30</b>	<b>4.30</b>	<b>4.30</b>	

^ In FY 2019, (0.33) FTE positions were reallocated from Airport to PW Administration, Streets and Engineering

\*\* In FY 2019, 1.00 FTE Senior Admin. Support Asst. was reclassified as 1.00 FTE Asst. to Airport Manager

# In FY 2020, (0.02) FTE positions were reallocated from Airport to PW Administration and Streets & Engineering since this position will no longer be responsible for the FAA grant funding drawdown requests.



# Regional Airport Fund

Fund 554x

## Authorized Personnel by Divisions (continued)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
<b>Terminal Areas:</b>					
2397 - Maintenance Assistant-773	1.00	1.00	1.00	1.00	
<b>Total Personnel</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	
Permanent Full-Time	1.00	1.00	1.00	1.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	
<b>Public Safety:</b>					
2555 - Airport Operations Supervisor	0.70	0.70	0.70	0.70	
2550 - Airport Safety Officer	8.00	8.00	8.00	8.00	
<b>Total Personnel</b>	<b>8.70</b>	<b>8.70</b>	<b>8.70</b>	<b>8.70</b>	
Permanent Full-Time	8.70	8.70	8.70	8.70	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>8.70</b>	<b>8.70</b>	<b>8.70</b>	<b>8.70</b>	
<b>Department Totals</b>					
Permanent Full-Time	16.95	16.62	16.62	16.60	(0.02)
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>16.95</b>	<b>16.62</b>	<b>16.62</b>	<b>16.60</b>	<b>(0.02)</b>

# Regional Airport Fund

Fund 5541

## Capital Projects

### Major Projects

- New Terminal Complex: Design & Construction Phase 1. Bonds to help fund the project are expected to be issued in Winter 2019. Construction is expected to begin in Summer 2020 and be completed by Spring 2020. Phase 1 will be the construction of an operational terminal building.
- Runway 2-20 and Taxiway A (North Ext 900 ft. and isolated repairs)

### Fiscal Impact

Funding for the FY 2020 projects will come from FAA Grants, Transportation Sales Tax, the temporary Hotel/Motel tax for airport improvements, Designated Loan Fund, and a Bond Issuance.

- Additional operating costs will be programmed in the FY 2022 budget as well as additional operating revenues from rental car agencies and other tenant contracts that will be renegotiated when the new terminal opens.

# Airport

# Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
<b>Airport</b>								
<b>1 Annual General Improvements - AP008 [ID: 944]</b>								
Transp S Tax								
<b>Total</b>								
<b>2 Design and Reconstruct GA Pavement (AP135) [ID: 2107]</b>								
							2020	2021
FAA Grant						\$2,317,500		
Transp S Tax						\$128,750		
TST - will be reimb from MoDot						\$128,750		
<b>Total</b>						<b>\$2,575,000</b>		
<b>3 Glycol Recovery System AP141 [ID: 2151]</b>								
							2021	2022
Ent Rev		\$12,500	\$37,500					
FAA Grant		\$112,500	\$337,500					
<b>Total</b>		<b>\$125,000</b>	<b>\$375,000</b>					
<b>4 New Terminal Complex: Design &amp; Construction AP111 [ID: 1557]</b>								
							2018	2019
CVB Hotel Tax for Airport	\$609,429							
Designated Loan Fund						\$4,300,000		
Ent Rev						\$5,676,594		
FAA Grant						\$5,351,779		
Future Bond	\$14,200,000							
Future DLF	\$2,000,000							
PYA TST - R/W 2-20 Isol								
Pavement Rem - AP126	\$399,235							
PYA TST - Taxiway C and								
Pavement Mgmt - AP122	\$125,338							
Transp S Tax	\$461,611							
<b>Total</b>	<b>\$17,795,613</b>					<b>\$15,328,373</b>		
<b>5 New Terminal Parking Expansion (AP133) [ID: 2061]</b>								
							2021	2021
Unfunded		\$225,000	\$1,816,650					
<b>Total</b>		<b>\$225,000</b>	<b>\$1,816,650</b>					
<b>6 R/W 2-20 &amp; T/W A (N Ext 900Ft &amp; Isol Rpr (AP125) [ID: 1924]</b>								
							2019	2020
FAA Grant	\$9,406,297							
Transp S Tax	\$1,045,145							
<b>Total</b>	<b>\$10,451,442</b>							
<b>7 T/W A: SOUTH OF R/W 13-31-975X50 Design and const [ID: 2124]</b>								
							2021	2021
FAA Grant		\$1,181,960	\$836,995					
Transp S Tax		\$131,329	\$93,000					
<b>Total</b>		<b>\$1,313,289</b>	<b>\$929,995</b>					
<b>8 ARFF Relocation/Expansion - 90% elig (FAA) AP142 [ID: 933]</b>								
							2024	2024
Ent Rev						\$127,355		
FAA Grant						\$1,146,192		
<b>Total</b>						<b>\$1,273,547</b>		
<b>9 Apron Rehab: South Apron, Area 1 [ID: 1722]</b>								
							2025	2025
FAA Grant						\$3,133,585		
Unfunded						\$348,176		
<b>Total</b>						<b>\$3,481,761</b>		

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

# Airport

# Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
<b>Airport</b>								
<b>10 Design &amp; Const of Airport Drive 1.3 Miles (AP131) [ID: 2154]</b>							<b>2025</b>	<b>2025</b>
FAA Grant						\$3,240,000		
Unfunded						\$360,000		
<b>Total</b>						<b>\$3,600,000</b>		
<b>11 Snow Removal Broom Truck (AP138) [ID: 1937]</b>							<b>2025</b>	<b>2025</b>
FAA Grant						\$769,590		
Unfunded						\$85,510		
<b>Total</b>						<b>\$855,100</b>		

## Airport Funding Source Summary

CVB Hotel Tax for Airport	\$609,429					
Designated Loan Fund						\$4,300,000
Ent Rev		\$12,500	\$37,500			\$5,803,949
FAA Grant	\$9,406,297	\$1,294,460	\$1,174,495			\$8,815,471
Transp S Tax	\$1,506,756	\$131,329	\$93,000			\$128,750
TST - will be reimb from MoDot						\$128,750
<b>New Funding</b>	<b>\$11,522,482</b>	<b>\$1,438,289</b>	<b>\$1,304,995</b>			<b>\$19,176,920</b>
PYA TST - R/W 2-20 Isol	\$399,235					
Pavement Rem - AP126						
PYA TST - Taxiway C and	\$125,338					
Pavement Mgmt - AP122						
<b>Prior Year Funding</b>	<b>\$524,573</b>					<b>\$0</b>
Future Bond	\$14,200,000					
Future DLF	\$2,000,000					
<b>Future Funding</b>	<b>\$16,200,000</b>					<b>\$0</b>
Unfunded		\$225,000	\$1,816,650			
<b>Unfunded</b>		<b>\$225,000</b>	<b>\$1,816,650</b>			<b>\$0</b>
<b>Total</b>	<b>\$28,247,055</b>	<b>\$1,663,289</b>	<b>\$3,121,645</b>			<b>\$19,176,920</b>

## Airport Current Capital Projects

1	13-31 (5500x100) & TW B Turnarounds AP115 [ID: 1792]	2016	2017
2	ACQUIRE: Snow Removal Equip - RW Tow Broom/Deicer [ID: 2168]	2025	2025
3	Columbia Jet Center Parking Expansion AP134 [ID: 2077]		
4	Demolition of TSA/NOAA Building [ID: 2167]	2025	2025
5	Design/Construct T/W and Apron (AP140) [ID: 2127]	2018	2019
6	Hangar 350 (AP130) [ID: 2104]	2018	2018
7	R/W 2-20 Tech Ops Agreement (AP128) [ID: 2052]	2018	2018
8	Route H AP123 [ID: 1923]	2017	2019
9	Runway 2-20 Isolated Pavement Remediations (AP126) [ID: 1720]	2018	2018

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.



**Airport****Annual and 5 Year Capital Projects**

Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
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**Airport Current Capital Projects**

<b>Airport</b>								
10	Taxiway C and Pavement Management AP122 [ID: 2032]						2017	2017

**Airport Impact of Capital Projects**

D = Year being designed; C = Year construction will begin.  
For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

## Debt Service Information

**(City-Owned Building - Improvements Made by Columbia Jet Center) \$2,500 Monthly for 10 Years (Total \$300,000), 3.5% Interest**

On January 19, 2010 the City entered into an amendment to the ground lease agreement with the Columbia Jet Center for future renovations and improvements to the fixed base operator hangar at Columbia Regional Airport. All improvements are the property of the City and were completed in 2011.

Original Issue - \$300,000

Balance as of 09/30/2019 \$43,777

Maturity date - 3/1/2021

## Debt Service Requirements

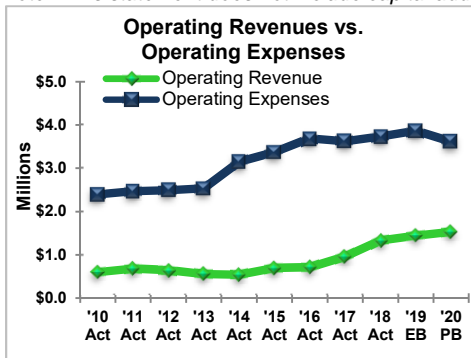
<u>Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2020	\$28,929	\$1,071	\$30,000
2021	\$14,848	\$152	\$15,000
<b>Total</b>	<b><u>\$43,777</u></b>	<b><u>\$1,223</u></b>	<b><u>\$45,000</u></b>

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## Revenues, Expenses, and Changes in Net Position Airport Fund

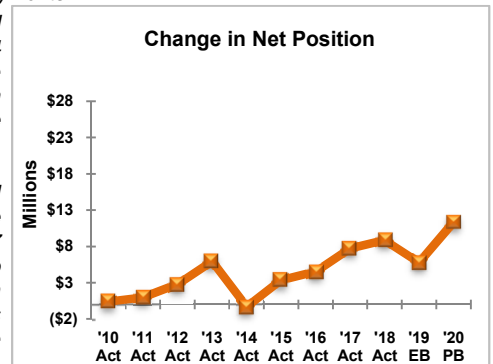
	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Operating Revenues:</b>				
Concession Sales	\$44,521	\$22,000	\$25,165	\$25,669
Commissions	\$259,684	\$267,203	\$272,396	\$285,073
Rentals	\$280,406	\$214,999	\$268,495	\$273,032
Landing Fees	\$156,348	\$197,201	\$199,453	\$219,956
Law Enforcement Fees	\$99,072	\$97,200	\$112,450	\$114,699
Passenger Facility Charge	\$488,390	\$387,980	\$566,331	\$611,637
<b>Total Operating Revenues</b>	<b>\$1,328,421</b>	<b>\$1,186,583</b>	<b>\$1,444,290</b>	<b>\$1,530,066</b>
<b>Operating Expenses:</b>				
Personnel Services	\$1,187,179	\$1,206,354	\$1,187,014	\$1,257,319
Supplies & Materials	\$214,964	\$279,897	\$243,966	\$230,231
Travel & Training	\$24,881	\$27,041	\$27,041	\$25,000
Intragovernmental Charges	\$381,811	\$460,722	\$460,722	\$299,447
Utilities, Services & Other Misc.	\$858,030	\$1,084,905	\$1,057,133	\$958,440
Depreciation	\$1,066,064	\$848,782	\$891,956	\$848,782
<b>Total Operating Expenses</b>	<b>\$3,732,929</b>	<b>\$3,907,701</b>	<b>\$3,867,832</b>	<b>\$3,619,219</b>
<b>Operating Income (Loss)</b>	<b>(\$2,404,508)</b>	<b>(\$2,721,118)</b>	<b>(\$2,423,542)</b>	<b>(\$2,089,153)</b>
<b>Non-Operating Revenues:</b>				
Investment Revenue	\$6,653	\$53,079	\$42,488	\$42,488
Revenue from Other Gov. Units	(\$14,460)	\$0	\$0	\$0
Miscellaneous Revenue	\$39,203	\$15,000	\$24,000	\$21,000
<b>Total Non-Operating Revenues</b>	<b>\$31,396</b>	<b>\$68,079</b>	<b>\$66,488</b>	<b>\$63,488</b>
<b>Non-Operating Expenses:</b>				
Interest Expense	\$3,024	\$2,065	\$2,065	\$2,065
Loss on Disposal of Assets	\$11,209	\$0	\$1,123	\$0
<b>Total Non-Operating Expenses</b>	<b>\$14,233</b>	<b>\$2,065</b>	<b>\$3,188</b>	<b>\$2,065</b>
<b>Total NonOperating Revenues (Expenses)</b>	<b>\$17,163</b>	<b>\$66,014</b>	<b>\$63,300</b>	<b>\$61,423</b>
<b>Income (Loss) Before Contrib and Transfers</b>	<b>(\$2,387,345)</b>	<b>(\$2,655,104)</b>	<b>(\$2,360,242)</b>	<b>(\$2,027,730)</b>
Transfers In - Subsidy - TST Fd	\$1,889,361	\$1,876,583	\$1,876,583	\$1,876,583
Transfers In - From CVB for CIP Projects (1% Hotel/Motel tax)	\$0	\$0	\$0	\$609,429
Transfers In - TST for CIP	\$3,040,995	\$2,604,977	\$2,751,277	\$1,506,756
Transfers In - General Fund	\$0	\$0	\$0	\$0
<b>Total Transfers In</b>	<b>\$4,930,356</b>	<b>\$4,481,560</b>	<b>\$4,627,860</b>	<b>\$3,992,768</b>
Transfers Out	\$0	(\$30,000)	(\$30,000)	\$0
Lease/Bond Proceeds	\$0	\$0	\$0	\$0
Capital Contribution - CIP	\$6,338,464	\$3,510,941	\$3,514,988	\$9,406,297
<b>Total Transfers and Contributions</b>	<b>\$11,268,820</b>	<b>\$7,962,501</b>	<b>\$8,112,848</b>	<b>\$13,399,065</b>
<b>Changes in Net Position</b>	<b>\$8,881,475</b>	<b>\$5,307,397</b>	<b>\$5,752,606</b>	<b>\$11,371,335</b>
Net Position - Beginning	\$42,575,337	\$51,456,812	\$56,764,209	\$62,516,815
<b>Net Position - Ending</b>	<b>\$51,456,812</b>	<b>\$56,764,209</b>	<b>\$62,516,815</b>	<b>\$73,888,150</b>

Note: This statement does not include capital additions, capital project expenses, or debt principal payments.



The gap between operating expenses and operating revenues has increased by \$277,864 from FY 2009 and FY 2020 as a result of the Airport adding flights. A subsidy is received from the Transportation Sales Tax Fund to provide the additional funding required for operations.

In FY 2014 there was minimal capital contribution funding received and there were larger expenses for advertising. In FY 2017 there was a large increase in net position due to a significant amount of FAA capital contribution funds received for Taxiway B Turnarounds capital project. In FY 2020, the increase is due to the Runway 2-20 & Taxiway A project.



### Financial Sources and Uses Airport Fund

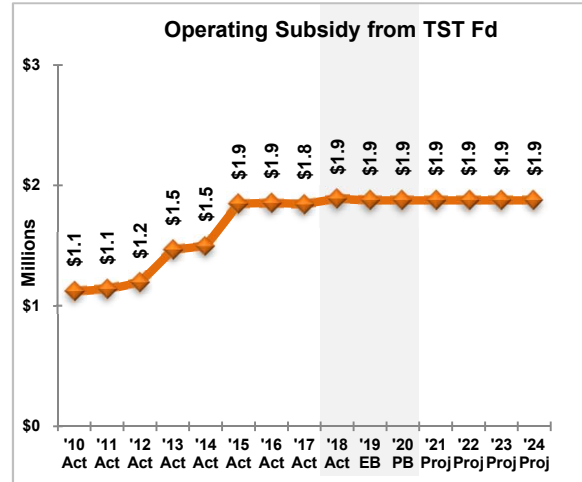
	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Financial Sources for Operations</b>				
Concession Sales	\$44,521	\$22,000	\$25,165	\$25,669
Commissions	\$259,684	\$267,203	\$272,396	\$285,073
Rentals	\$280,406	\$214,999	\$268,495	\$273,032
Landing Fees	\$156,348	\$197,201	\$199,453	\$219,956
Law Enforcement Fees	\$99,072	\$97,200	\$112,450	\$114,699
Passenger Facility Charge	\$488,390	\$387,980	\$566,331	\$611,637
Investment Revenue	\$6,653	\$53,079	\$42,488	\$42,488
Less: GASB 31 Interest Adjustment	\$81,063	\$0	\$0	\$0
Miscellaneous Revenue	\$39,203	\$15,000	\$24,000	\$21,000
Revenue from Other Gov. Units	(\$14,460)	\$0	\$0	\$0
<b>Total Financial Sources Before Transfers</b>	<b>\$1,440,880</b>	<b>\$1,254,662</b>	<b>\$1,510,778</b>	<b>\$1,593,554</b>
Transfers In - Subsidy - TST Fd *	\$1,889,361	\$1,876,583	\$1,876,583	\$1,876,583
Transfers In - General Fund	\$0	\$0	\$0	\$0
<b>Total Financial Sources</b>	<b>\$3,330,241</b>	<b>\$3,131,245</b>	<b>\$3,387,361</b>	<b>\$3,470,137</b>
<b>Financial Uses for Operations</b>				
Personnel Services	\$1,187,179	\$1,206,354	\$1,187,014	\$1,257,319
Less: GASB 16 Vacation Liability Adjustment	(\$6,719)	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	\$877	\$0	\$0	\$0
Less: GASB 75 OPEB Adjustment	\$1,765			
Supplies & Materials	\$214,964	\$279,897	\$243,966	\$230,231
Travel & Training	\$24,881	\$27,041	\$27,041	\$25,000
Intragovernmental Charges	\$381,811	\$460,722	\$460,722	\$299,447
Utilities, Services & Other Misc.	\$858,030	\$1,084,905	\$1,057,133	\$958,440
Interest Expense	\$3,024	\$2,065	\$2,065	\$2,065
Transfers Out	\$0	\$30,000	\$30,000	\$0
Principal Payments	\$26,976	\$27,935	\$27,935	\$27,935
Capital Additions	\$63,234	\$0	\$0	\$43,524
Ent. Revenues Used for Capital Projects	\$0	\$362,541	\$362,990	\$100,000
<b>Total Financial Uses</b>	<b>\$2,756,022</b>	<b>\$3,481,460</b>	<b>\$3,398,866</b>	<b>\$2,943,961</b>
<b>Financial Sources Over/(Under) Uses</b>	<b>\$574,219</b>	<b>(\$350,215)</b>	<b>(\$11,505)</b>	<b>\$526,176</b>
<b>Unassigned Cash Reserves for Operations</b>				
Beginning Unassigned Cash Reserve		\$1,088,940	\$1,088,940	\$1,077,435
Financial Sources Over/(Under) Uses		(\$350,215)	(\$11,505)	\$526,176
Current Assets	\$7,442,052			
Less: GASB 31 Pooled Cash Adj	\$273,965			
Less: Cash Restricted for Capital Projects	(\$6,421,855)			
Less: Current Liabilities	(\$488,608)			
Plus: Construction Contracts Payable	\$283,386			
<b>Ending Unassigned Cash Reserve</b>	<b>\$1,088,940</b>	<b>\$738,725</b>	<b>\$1,077,435</b>	<b>\$1,603,611</b>
Budgeted Operating Expenses w/o Depr	\$2,967,952	\$2,942,711	\$2,942,711	\$2,770,437
Add: Budgeted Interest Expense	\$3,951	\$2,065	\$2,065	\$2,065
Add: Budgeted Bank and Paying Agent Fees	\$0	\$0	\$0	\$0
Add: Budgeted Operating Transfers Out	\$0	\$30,000	\$30,000	\$0
Add: Budgeted Principal Payments	\$26,976	\$27,935	\$27,935	\$27,935
Add: Budgeted Capital Additions	\$65,000	\$0	\$0	\$43,524
Add: Budgeted Ent Revenue for CIP	\$0	\$362,541	\$362,541	\$100,000
<b>Total Budgeted Financial Uses</b>	<b>\$3,063,879</b>	<b>\$3,365,252</b>	<b>\$3,365,252</b>	<b>\$2,943,961</b>
Less: Ent Rev Budgeted for current year CIP	\$0	(\$362,541)	(\$362,541)	(\$100,000)
<b>Operational Expenses</b>	<b>\$3,063,879</b>	<b>\$3,002,711</b>	<b>\$3,002,711</b>	<b>\$2,843,961</b>
x Cash Reserve Target %	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$612,776	\$600,542	\$600,542	\$568,792
Add: Ent Rev Budgeted for current year CIP	\$0	\$362,541	\$362,541	\$100,000
<b>Budgeted Cash Reserve Target</b>	<b>\$612,776</b>	<b>\$963,083</b>	<b>\$963,083</b>	<b>\$668,792</b>
<b>Above/(Below) Cash Reserve Target</b>	<b>\$476,164</b>	<b>(\$224,358)</b>	<b>\$114,352</b>	<b>\$934,819</b>

\* Projected growth in Transportation Sales Tax (TST) is allocated as follows: 50% to Transit, 25% to Airport, and 25% to Streets & Sidewalks.

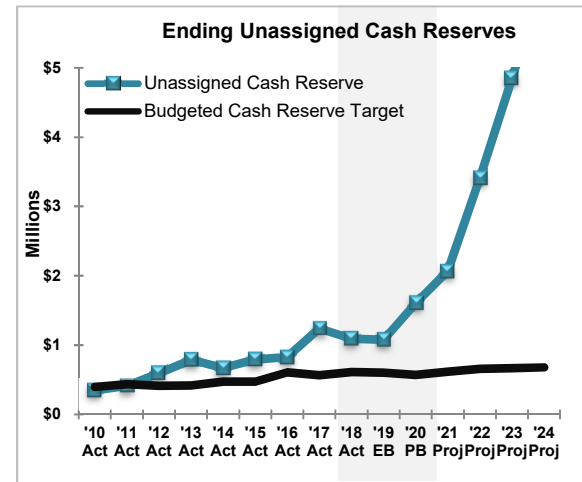
Projected TST Growth Allocated to Airport	\$0	\$0	\$0	\$0
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### Financial Sources and Uses Airport Fund

Projected FY 2021	Projected FY 2022	Projected FY 2023	Projected FY 2024
\$26,182	\$50,000	\$51,000	\$52,020
\$296,950	\$309,420	\$322,514	\$336,263
\$281,882	\$342,314	\$352,787	\$363,995
\$235,204	\$1,176,941	\$1,183,866	\$1,190,926
\$123,875	\$133,785	\$144,488	\$156,047
\$660,568	\$713,413	\$770,486	\$832,125
\$43,338	\$44,205	\$45,089	\$45,991
\$0	\$0	\$0	\$0
\$21,000	\$21,000	\$21,000	\$21,000
\$0	\$0	\$0	\$0
<b>\$1,688,999</b>	<b>\$2,791,078</b>	<b>\$2,891,230</b>	<b>\$2,998,367</b>
\$1,876,583	\$1,876,583	\$1,876,583	\$1,876,583
\$0	\$0	\$0	\$0
<b>\$3,565,582</b>	<b>\$4,667,661</b>	<b>\$4,767,813</b>	<b>\$4,874,950</b>



The subsidy from the Transportation Sales Tax has been steady from FY 2015.



The unassigned cash reserve is projected to be above the budgeted cash reserve target thru FY 2024. Note that debt for the terminal project has not been issued so financing, debt service reserves, principal, and interest are not reflected in these numbers. Nearly all of these cash reserves will be used for the three phases of the airport terminal project and for operating costs of the terminal. Cash reserves are being built up for an expected Phase 2 airport terminal project which will require \$2 million in airport funding and to pay back a \$2 million loan from the Designated Loan Fund. Projected revenues for FY 2022 - FY 2024 assume a \$5/day parking fee for currently paved parking areas to begin when the new terminal opens and additional revenues from car rental agencies and other tenant contracts that will be negotiated when the new terminal opens.

\$1,284,018	\$1,350,112	\$1,377,114	\$1,404,656
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$234,714	\$239,287	\$243,947	\$248,705
\$24,908	\$25,606	\$25,914	\$26,632
\$299,184	\$301,643	\$304,205	\$306,768
\$1,217,262	\$1,355,056	\$1,378,104	\$1,401,718
\$1,071	\$152	\$0	\$0
\$0	\$0	\$0	\$0
\$28,929	\$14,848	\$0	\$0
\$0	\$0	\$0	\$0
\$12,500	\$37,500	\$0	\$0
<b>\$3,102,586</b>	<b>\$3,324,204</b>	<b>\$3,329,284</b>	<b>\$3,388,479</b>
<b>\$462,996</b>	<b>\$1,343,458</b>	<b>\$1,438,530</b>	<b>\$1,486,471</b>
\$1,603,611	\$2,066,607	\$3,410,065	\$4,848,595
\$462,996	\$1,343,458	\$1,438,530	\$1,486,471
<b>\$2,066,607</b>	<b>\$3,410,065</b>	<b>\$4,848,595</b>	<b>\$6,335,066</b>
\$3,060,086	\$3,271,704	\$3,329,284	\$3,388,479
\$1,071	\$152	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$28,929	\$14,848	\$0	\$0
\$0	\$0	\$0	\$0
\$12,500	\$37,500	\$0	\$0
\$3,102,586	\$3,324,204	\$3,329,284	\$3,388,479
(\$12,500)	(\$37,500)	\$0	\$0
\$3,090,086	\$3,286,704	\$3,329,284	\$3,388,479
x 20%	x 20%	x 20%	x 20%
\$618,017	\$657,341	\$665,857	\$677,696
\$12,500	\$37,500	\$0	\$0
<b>\$630,517</b>	<b>\$694,841</b>	<b>\$665,857</b>	<b>\$677,696</b>
<b>\$1,436,090</b>	<b>\$2,715,224</b>	<b>\$4,182,738</b>	<b>\$5,657,370</b>
\$0	\$0	\$0	\$0

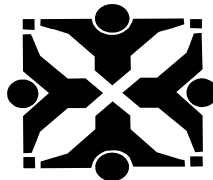
# Airport Fees and Charges

			FY 2019	FY 2020
	Chapter/ Section	Date Last Changed	Fee	Fee
<b>Lease of parking space for commercial vehicles</b> The monthly rate to be charged each lessee of such parking shall be as follows:  - 1 or 2 vehicles - 3 or more vehicles	3-46 (b) 3-46 (b)	06-01-92 06-01-92	\$50 per vehicle \$40 per vehicle	\$50 per vehicle \$40 per vehicle
<b>Landing Fees</b> Non Contract Contract	* *	07-02-12 07-02-12	\$0.88 per 1,000 lb \$0.62 per 1,000 lb	\$0.88 per 1,000 lb \$0.62 per 1,000 lb
<b>Jointly Used Premises</b>	*	07-02-12	\$0.70 per enplanement	\$0.70 per enplanement
<b>Police</b>	*	07-02-12	\$0.90 per enplanement	\$0.90 per enplanement
<b>Fuel Flowage Fee</b>	*	07-02-12	\$0.04 per gallon	\$0.04 per gallon
<b>Office/Counter Rent</b>	*	07-02-12	\$15/sq ft	\$15/sq ft
<b>Hangar/Ground Rent</b>	*	07-02-12	\$0.08/sq ft	\$0.08/sq ft
<b>Car Rental Commission</b>	*	07-02-12	\$1,000 or 10%, whichever is greater	\$1,000 or 10%, whichever is greater
<b>Farm Rent</b>	*	10-01-17	\$20/grass acre \$90/tillable acre	\$20/grass acre \$90/tillable acre
<b>Farm Commission Bonus</b>	*	07-02-12	Removed	Removed
<b>Farm Commission Bonus</b>		10-01-17	Yield in bushels x USDA posted county price x 33.4% - \$90 rent fee	Yield in bushels x USDA posted county price x 33.4% - \$90 rent fee
<b>FBO Commissions</b> Inside Hangar Storage	*	07-02-12	3.75% of gross receipts	3.75% of gross receipts
Tie Down rental on apron	*	07-02-12	60% of gross receipts	60% of gross receipts
Sale of parts, not in excess of \$5,000	*	07-02-12	3% of gross	3% of gross
Sale of parts, in excess of \$5,000	*	07-02-12	1% of gross	1% of gross
Flight Instruction	*	07-02-12	3% of gross	3% of gross
Aircraft service repair/maintenance	*	07-02-12	5% of gross	5% of gross
Aircraft sales rental & charter	*	07-02-12	0%	0%
Miscellaneous	*	07-02-12	5% of gross	5% of gross

\* Resolution (R 110-12) adopting rates, charges, and lease policies for miscellaneous fees charged at Columbia Regional Airport

# Public Works - Non-Motorized Grant Fund

(Special Revenue Fund)



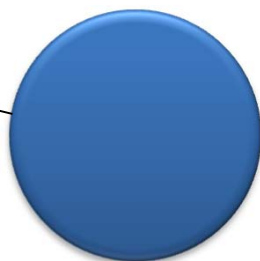
*City of Columbia*  
*Columbia, Missouri*



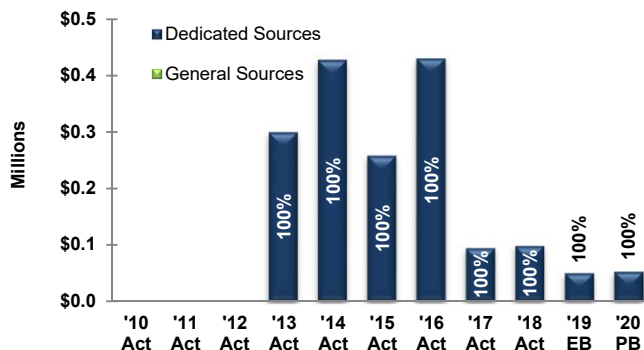
# Public Works - Non-Motorized Grant Fund

## FY 2020 Total Expenditures By Category

Personnel Services  
100.00%

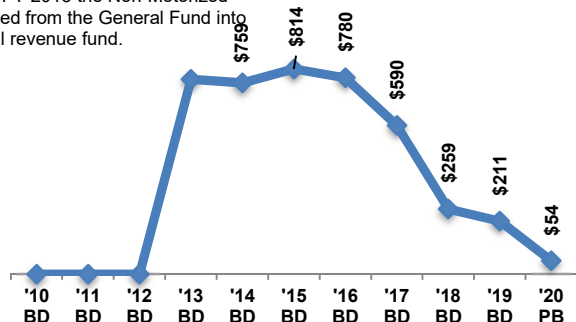


## Funding Sources



## Budgeted Expenditure History (in Thousands)

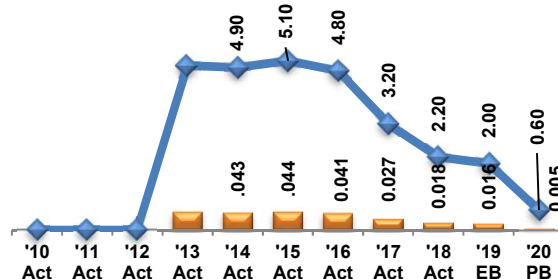
Starting in FY 2013 the Non-Motorized Grant moved from the General Fund into this special revenue fund.



## Permanent Positions

Employees Per Thousand Population

Total Number of Permanent Employees



## Appropriations (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$37,100	\$189,858	\$46,430	\$53,519	(\$136,339)	(71.8%)
Supplies & Materials	\$7,213	\$10,794	\$4,144	\$0	(\$10,794)	(100.0%)
Travel & Training	\$0	\$300	\$0	\$0	(\$300)	(100.0%)
Intragov. Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services & Misc.	\$3,210	\$10,000	\$0	\$0	(\$10,000)	(100.0%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$47,523</b>	<b>\$210,952</b>	<b>\$50,574</b>	<b>\$53,519</b>	<b>(\$157,433)</b>	<b>(74.6%)</b>
Operating Expenses	\$47,523	\$210,952	\$50,574	\$53,519	(\$157,433)	(74.6%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$47,523</b>	<b>\$210,952</b>	<b>\$50,574</b>	<b>\$53,519</b>	<b>(\$157,433)</b>	<b>(74.6%)</b>

## Funding Sources (Where the Money Comes From)

Grants (Non-Motorized Grant)	\$98,675	\$210,952	\$210,952	\$53,519	(\$157,433)	(74.6%)
Other Local Revenues	\$0	\$0	\$0	\$0	\$0	
Operating Transfers	\$0	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$0	\$0	\$0	\$0	\$0	
Less: Current Year Surplus	(\$51,152)	\$0	(\$160,378)	\$0	\$0	
<b>Dedicated Sources</b>	<b>\$47,523</b>	<b>\$210,952</b>	<b>\$50,574</b>	<b>\$53,519</b>	<b>(\$157,433)</b>	<b>(74.6%)</b>
General Sources	\$0	\$0	\$0	\$0	\$0	
<b>Total Funding Sources</b>	<b>\$47,523</b>	<b>\$210,952</b>	<b>\$50,574</b>	<b>\$53,519</b>	<b>(\$157,433)</b>	<b>(74.6%)</b>

## Department Summary

## Description

The Non-Motorized Grant Section (GetAbout Columbia) is a pilot project mandated by federal legislation to develop a network of transportation facilities, including sidewalks, bicycle lanes, and pedestrian and bicycle trails with the purpose of demonstrating how much walking and bicycling can replace car trips. From FY 2013 to the present, revenues and expenses related to this program are reflected in this special revenue fund.

It is anticipated that this project will end in FY 2020.

## Department Objective/Goals

Design and construct improvements to the City's walking and biking network in order to provide more choices for safe and fun nonmotorized travel.

## Highlights/Significant Changes

- Major projects funded by this grant include sidewalks and pedways, trails, intersection improvements, promotion & education, striping of bike lanes and routes, and installation of bike racks at various locations around the city.
- Projects completed in FY 2018 by the Get About Columbia Program include: Bike Boulevard (MKT to Parkade) and Clark Lane Sidewalk.
- Projects scheduled for construction in FY 2020 include: Shepard to Rollins Trail.
- In FY 2020, 0.20 FTE Engineer, 0.40 FTE Engineering Supervisor, 0.50 FTE Design Drafter, 0.10 FTE Sr. Engineering Technician, 0.20 FTE Project Compliance Inspector, 0.10 FTE Lead Project Compliance Inspector and 0.10 FTE Construction Project Superintendent will be reallocated to PW Engineering.

## Authorized Personnel

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
<b>Non-Motorized Grant</b>					
5109 - Engineering Supervisor ** #	0.40	0.30	0.30	0.00	(0.30)
5098/5113 - Eng. Specialist/Engineer+ ** #	0.20	0.10	0.10	0.00	(0.10)
5004 - Senior Engineering Tech. **	0.10	0.00	0.00	0.00	
5003 - Engineering Technician #	0.00	0.60	0.60	0.00	(0.60)
4998 - Project Compliance Inspector #	0.50	0.50	0.50	0.30	(0.20)
4997 - Design Drafter ** ^^	0.50	0.00	0.00	0.00	
4996 - Lead Proj Compl Inspector #	0.25	0.25	0.25	0.15	(0.10)
2450 - Construction Project Supt #	0.25	0.25	0.25	0.15	(0.10)
<b>Total Personnel</b>	<b>2.20</b>	<b>2.00</b>	<b>2.00</b>	<b>0.60</b>	<b>(1.40)</b>
Permanent Full-Time	2.20	2.00	2.00	0.60	(1.40)
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>2.20</b>	<b>2.00</b>	<b>2.00</b>	<b>0.60</b>	<b>(1.40)</b>
<b>Department Totals</b>					
Permanent Full-Time	2.20	2.00	2.00	0.60	(1.40)
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>2.20</b>	<b>2.00</b>	<b>2.00</b>	<b>0.60</b>	<b>(1.40)</b>

\*\* In FY 2019, 0.10 FTE Engineer, 0.10 FTE Engineering Supervisor, and 0.10 FTE Sr. Eng. Tech positions were reallocated back to Engineering from Non-motorized. Also in FY 2019, 0.10 FTE Design Drafter was reallocated to Non-Motorized grant fund from Engineering and reclassified as Engineering Technician.

^^ In FY 2019, 0.50 FTE Design Drafters were reclassified as Engineering Technicians.

# In FY 2020 (1.40) positions are being reallocated back to Streets & Engineering due to Non-Motorized Grant program winding down.

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**Revenues, Expenses, and Changes in Net Position  
Non-Motorized Grant Fund**

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Revenues:</b>				
Revenue from other Gov. Units	\$98,675	\$210,952	\$210,952	\$53,519
<b>Total Revenues</b>	<b>\$98,675</b>	<b>\$210,952</b>	<b>\$210,952</b>	<b>\$53,519</b>
 <b>Expenditures:</b>				
Personnel Services	\$37,100	\$189,858	\$46,430	\$53,519
Supplies & Materials	\$7,213	\$10,794	\$4,144	\$0
Travel & Training	\$0	\$300	\$0	\$0
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities, Services & Misc.	\$3,210	\$10,000	\$0	\$0
Capital	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$47,523</b>	<b>\$210,952</b>	<b>\$50,574</b>	<b>\$53,519</b>
 <b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$51,152</b>	<b>\$0</b>	<b>\$160,378</b>	<b>\$0</b>
 <b>Other Financing Sources (Uses):</b>				
Transfers In	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0
<b>Total Other Financing Sources (Uses)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
 <b>Net Change in Fund Balance</b>	<b>\$51,152</b>	<b>\$0</b>	<b>\$160,378</b>	<b>\$0</b>
 Fund Balance Beginning	(\$65,688)	(\$14,536)	(\$14,536)	\$145,842
<b>Fund Balance Ending **</b>	<b><u>(\$14,536)</u></b>	<b><u>(\$14,536)</u></b>	<b><u>\$145,842</u></b>	<b><u>\$145,842</u></b>

\* This federal grant reimburses expenses once the City submits a draw down request. A negative fund balance is reflected due to the timing of draw down requests.

\*\* Any remaining fund balance when this project is finished will be transferred to Get About Non-Motorized Shepard to Rollins trail/pedway.

### Financial Sources and Uses Non-Motorized Grant Fund

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Financial Sources</b>				
Revenue from other Gov. Units	\$98,675	\$210,952	\$210,952	\$53,519
<b>Total Financial Sources Before Transfers</b>	<b>\$98,675</b>	<b>\$210,952</b>	<b>\$210,952</b>	<b>\$53,519</b>
Transfers In	\$0	\$0	\$0	\$0
<b>Total Financial Sources</b>	<b>\$98,675</b>	<b>\$210,952</b>	<b>\$210,952</b>	<b>\$53,519</b>
<b>Financial Uses</b>				
Personnel Services	\$37,100	\$189,858	\$46,430	\$53,519
Supplies & Materials	\$7,213	\$10,794	\$4,144	\$0
Travel & Training	\$0	\$300	\$0	\$0
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities, Services & Misc.	\$3,210	\$10,000	\$0	\$0
Capital	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0
<b>Total Financial Uses</b>	<b>\$47,523</b>	<b>\$210,952</b>	<b>\$50,574</b>	<b>\$53,519</b>

<b>Financial Sources Over/(Under) Uses</b>	<b>\$51,152</b>	<b>\$0</b>	<b>\$160,378</b>	<b>\$0</b>
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**Unassigned Cash Reserves**

Beginning Unassigned Cash Reserve		\$0	\$0	\$160,378
Financial Sources Over/(Under) Uses		\$0	\$160,378	\$0
Cash and Cash Equivalents	\$0			
Less: GASB 31 Pooled Cash Adj	\$0			
<b>Ending Unassigned Cash Reserve</b>	<b>\$0</b>	<b>\$0</b>	<b>\$160,378</b>	<b>\$160,378</b>

**Budgeted Cash Reserve Target**

*There is no cash reserve target for this fund*

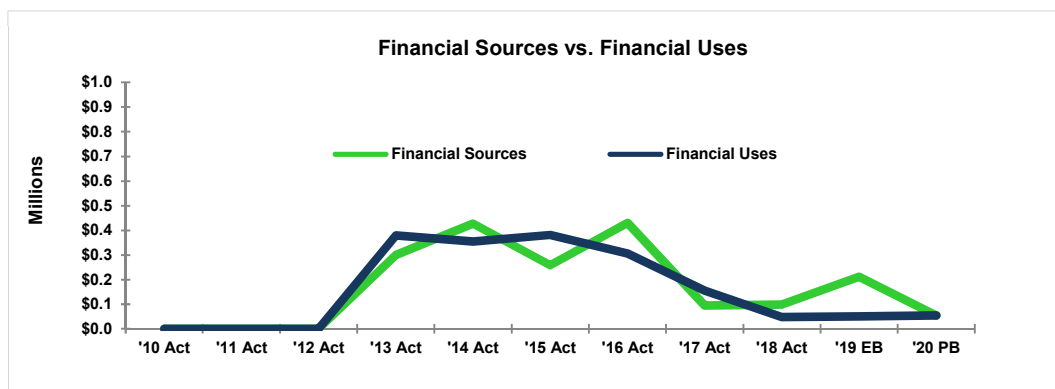
## Financial Sources and Uses Non-Motorized Grant Fund

The Financial Sources and Uses Statement is a management tool which provides a more complete look at the cash reserves for the operation compared to the expenses and other uses of the operation. This allows management to examine the projected ending cash reserves for the operation compared to a budgeted cash reserve target which provides useful information about the financial health of the fund.

This statement takes information from the Revenues, Expenditures, and Changes in Fund Balance statement and subtracts out non-cash items (depreciation, loss on disposal of fixed assets, and GASB adjustments for interest revenue, pensions, and vacation liabilities). This statement also includes capital item purchases (such as fleet replacements), principal payments, and enterprise revenue that will be used to pay for capital project costs which are reflected on the balance sheet.

A budgeted cash reserve target is calculated in accordance with the cash reserve policy. In the event of a disaster, these funds would be used to keep the operation going for approximately three months plus fund the next year's infrastructure costs. The budgeted cash reserve target amount is different for each operation and depends on their operational and capital project needs.

The ending unassigned cash reserves are compared to the budgeted cash reserve target. When the reserves are below the budgeted cash reserve target it will be necessary for management to adjust fees or reduce expenses in order to get the reserves at or above the budgeted cash reserve target. With this type of fund, it is a normal practice to utilize smaller rate increases over time in order to build up reserves and then use those reserve balances to fund capital project costs.

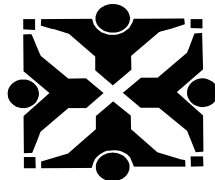


This federal grant reimburses expenses once the City submits a draw down request. Financial uses are above financial sources, due to the timing of the expenses happening in one fiscal year and the grant funds received from the draw down occurring in a later fiscal year.

In years when expenditures are lower than revenues, the draw down of the grant fund did not occur until after the end of the fiscal year.

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# Capital Improvement Sales Tax Fund (Special Revenue Fund)

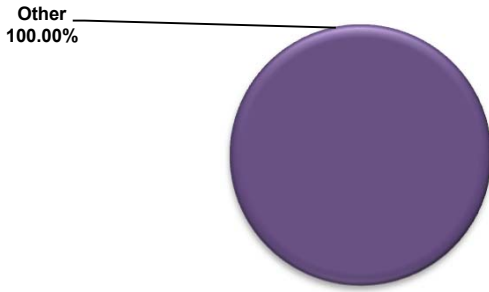


*City of Columbia*  
*Columbia, Missouri*

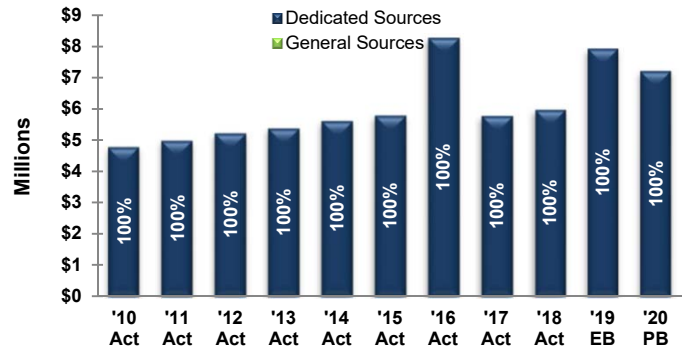


# Capital Improvement Sales Tax Fund

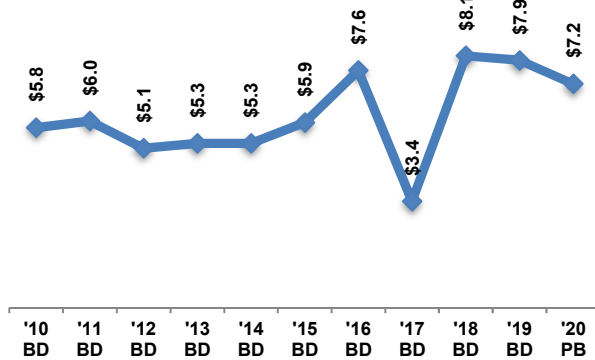
**FY 2020 Total Expenditures By Category**



**Funding Sources**



**Total Budgeted Expenditures (in Millions)**



**Permanent Positions**

There are no personnel assigned to this department

## Appropriations (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Supplies & Materials	\$0	\$0	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	\$0	
Intragov. Charges	\$21,991	\$169,585	\$169,585	\$0	(\$169,585)	(100.0%)
Utilities, Services & Misc.	\$0	\$0	\$0	\$0	\$0	
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$8,071,000	\$7,775,891	\$7,733,042	\$7,193,950	(\$581,941)	(7.5%)
<b>Total</b>	<b>\$8,092,991</b>	<b>\$7,945,476</b>	<b>\$7,902,627</b>	<b>\$7,193,950</b>	<b>(\$751,526)</b>	<b>(9.5%)</b>
Operating Expenses	\$21,991	\$169,585	\$169,585	\$0	(\$169,585)	(100.0%)
Non-Operating Expenses	\$8,071,000	\$7,775,891	\$7,733,042	\$7,193,950	(\$581,941)	(7.5%)
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$8,092,991</b>	<b>\$7,945,476</b>	<b>\$7,902,627</b>	<b>\$7,193,950</b>	<b>(\$751,526)</b>	<b>(9.5%)</b>

## Funding Sources (Where the Money Comes From)

Grants and Capital Contrib	\$0	\$0	\$0	\$0	\$0	
Sales Taxes	\$5,919,548	\$5,695,377	\$5,659,521	\$5,560,479	(\$134,898)	(2.4%)
Interest Revenue	\$41,921	\$21,528	\$21,528	\$21,528	\$0	0.0%
Other Local Revenues	\$0	\$0	\$0	\$0	\$0	
Transfers and Capital Contrib.	\$0	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$2,131,522	\$2,228,571	\$2,221,578	\$1,611,943	(\$616,628)	(27.7%)
Less: Current Year Surplus	\$0	\$0	\$0	\$0	\$0	
<b>Dedicated Sources</b>	<b>\$8,092,991</b>	<b>\$7,945,476</b>	<b>\$7,902,627</b>	<b>\$7,193,950</b>	<b>(\$751,526)</b>	<b>(9.5%)</b>
General Sources	\$0	\$0	\$0	\$0	\$0	
<b>Total Funding Sources</b>	<b>\$8,092,991</b>	<b>\$7,945,476</b>	<b>\$7,902,627</b>	<b>\$7,193,950</b>	<b>(\$751,526)</b>	<b>(9.5%)</b>

## Description

On August 4, 2015, Columbia voters passed a ten year extension of the one-quarter cent capital improvement sales tax. This vote extended the tax from January 1, 2016 to December 31, 2025. These revenues are used to service the debt and pay for other approved capital projects for Streets and Public Safety.

## Capital Project Funding for Next Year

### Streets and Sidewalks:

- \$70,000 - Annual Streets/Corridor
- \$46,000 - Annual Traffic Calming
- \$32,000 - Holly Ave. Traffic Calming
- \$70,000 - Sinclair Rd Sidewalk - Nifong to Southhampton
- \$152,000 - Sinclair Rd - Rt KK Intersection Improvements
- \$60,000 - Smith Dr Traffic Calming
- \$64,000 - William St/Hinkson Ave Traffic Calming
- \$10,000 - William Street Traffic Calming
- \$739,950 - Contingency

### Public Safety:

- \$950,000 - Replace 2003 Quint
- \$1,000,000 - Fire Station Sites

### Other General Government:

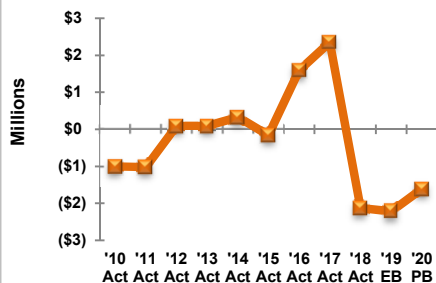
- \$4,000,000 - Grissum Building Renovations

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### Revenues, Expenses, and Changes in Net Position Capital Improvement Sales Tax Fund

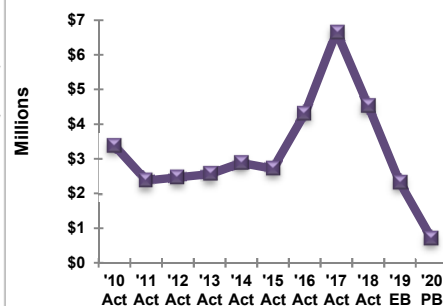
	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Revenues:</b>				
Sales Taxes	\$5,919,548	\$5,695,377	\$5,659,521	\$5,560,479
Investment Revenue	\$41,921	\$21,528	\$21,528	\$21,528
<b>Total Revenues</b>	<b>\$5,961,469</b>	<b>\$5,716,905</b>	<b>\$5,681,049</b>	<b>\$5,582,007</b>
<b>Expenditures:</b>				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$21,991	\$169,585	\$169,585	\$0
Utilities, Services & Misc.	\$0	\$0	\$0	\$0
Capital	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$21,991</b>	<b>\$169,585</b>	<b>\$169,585</b>	<b>\$0</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$5,939,478</b>	<b>\$5,547,320</b>	<b>\$5,511,464</b>	<b>\$5,582,007</b>
<b>Other Financing Sources (Uses):</b>				
Transfers In	\$0	\$0	\$0	\$0
Transfers Out - Gen Gov't Capital Projects	(\$8,071,000)	(\$7,775,891)	(\$7,733,042)	(\$7,193,950)
Transfers Out - Transit Capital Projects	\$0	\$0	\$0	\$0
Total Transfers Out	(\$8,071,000)	(\$7,775,891)	(\$7,733,042)	(\$7,193,950)
<b>Total Other Financing Sources (Uses)</b>	<b>(\$8,071,000)</b>	<b>(\$7,775,891)</b>	<b>(\$7,733,042)</b>	<b>(\$7,193,950)</b>
<b>Net Change in Fund Balance</b>	<b>(\$2,131,522)</b>	<b>(\$2,228,571)</b>	<b>(\$2,221,578)</b>	<b>(\$1,611,943)</b>
Fund Balance Beginning	\$6,664,953	\$4,533,431	\$4,533,431	\$2,311,853
<b>Fund Balance Ending</b>	<b>\$4,533,431</b>	<b>\$2,304,860</b>	<b>\$2,311,853</b>	<b>\$699,910</b>

Change in Fund Balance



In years where expenditures are over revenues, there are large capital project transfers required to fund the voter approved projects. The large increase in revenues over expenditures for FY 2016 is due to the return of funds from the 2006B SO Revenue Refunding and Improvement Bonds which were paid off in FY 2016. The large decrease in fund balance in FY 2018 is due to the Police Precinct/Municipal Service Center capital project. FY 2019 decrease in fund balance is due to transfers to the capital projects fund for the purchase of land for the Municipal Service Center and Salt Storage Building, Fire Station #11 and replacing a 2004 Quint. FY 2020 decrease in fund balance is largely due to the \$4 million Grissum Bldg Renovations.

Ending Fund Balance



### Financial Sources and Uses Capital Improvement Sales Tax Fund

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Financial Sources</b>				
Sales Taxes*	\$5,919,548	\$5,695,377	\$5,659,521	\$5,560,479
Investment Revenue	\$41,921	\$21,528	\$21,528	\$21,528
Less: GASB 31 Interest Adjustment	\$86,870	\$0	\$0	\$0
<b>Total Financial Sources Before Transfers</b>	<b>\$6,048,339</b>	<b>\$5,716,905</b>	<b>\$5,681,049</b>	<b>\$5,582,007</b>
Transfers In	\$0	\$0	\$0	\$0
<b>Total Financial Sources</b>	<b>\$6,048,339</b>	<b>\$5,716,905</b>	<b>\$5,681,049</b>	<b>\$5,582,007</b>

#### Financial Uses

Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$21,991	\$169,585	\$169,585	\$0
Utilities, Services & Misc.	\$0	\$0	\$0	\$0
Capital	\$0	\$0	\$0	\$0
Transfers Out	\$8,071,000	\$7,775,891	\$7,733,042	\$7,193,950
<b>Total Financial Uses</b>	<b>\$8,092,991</b>	<b>\$7,945,476</b>	<b>\$7,902,627</b>	<b>\$7,193,950</b>

<b>Financial Sources Over/(Under) Uses</b>	<b>(\$2,044,652)</b>	<b>(\$2,228,571)</b>	<b>(\$2,221,578)</b>	<b>(\$1,611,943)</b>
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#### Unassigned Cash Reserves

Beginning Unassigned Cash Reserve		\$4,006,614	\$4,006,614	\$1,785,036
Financial Sources Over/(Under) Uses		(\$2,228,571)	(\$2,221,578)	(\$1,611,943)
Cash and Cash Equivalents	\$3,686,594	\$0	\$0	\$0
Less: GASB 31 Pooled Cash Adj	\$320,020			
<b>Ending Unassigned Cash Reserves</b>	<b>\$4,006,614</b>	<b>\$1,778,043</b>	<b>\$1,785,036</b>	<b>\$173,093</b>

#### Budgeted Cash Reserve Target

Because nearly all of the expenses in this fund are for transfers to other funds for capital projects, there is no budgeted cash reserve target for this fund.

Growth rate of Sales Tax Revenue	-1.00%	-1.00%	-1.00%	-1.76%
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\* In FY 2018 a one-time supplemental payment of \$126,092.87 was received from the state due to a timing issue on their part as a result of implementing a new computer system. If these receipts had been processed on-time, they would have been reflected in FY 2017. Since they were received in December, there were recorded in FY 2018 and this caused FY 2018 to be larger than it normally would have been. In calculating the FY 2019 estimated amount, the supplemental was not included which explains why the Estimated FY 2019 is -4.39% below the Actual FY 2018 amount. The Proposed FY 2020 amount is based on a growth assumption of -1.76% below Estimated FY 2019.

### Financial Sources and Uses Capital Improvement Sales Tax Fund

Projected FY 2021	Projected FY 2022	Projected FY 2023	Projected FY 2024
\$5,462,615	\$5,366,473	\$5,272,023	\$5,179,235
\$21,528	\$21,528	\$21,528	\$21,528
\$0	\$0	\$0	\$0
<b>\$5,484,143</b>	<b>\$5,388,001</b>	<b>\$5,293,551</b>	<b>\$5,200,763</b>
\$0	\$0	\$0	\$0
<b>\$5,484,143</b>	<b>\$5,388,001</b>	<b>\$5,293,551</b>	<b>\$5,200,763</b>

The Financial Sources and Uses Statement is a management tool which provides a more complete look at the cash reserves for the operation compared to the expenses and other uses of the operation. This allows management to examine the projected ending cash reserves for the operation compared to a budgeted cash reserve target which provides useful information about the financial health of the fund.

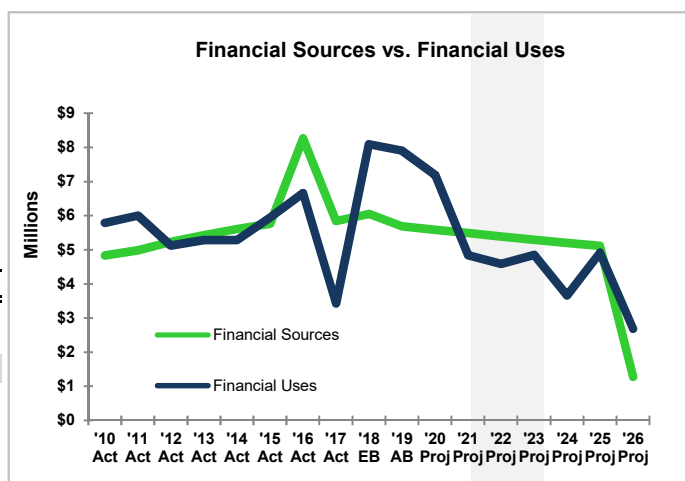
This statement takes information from the Revenues, Expenditures, and Changes in Fund Balance statement and subtracts out non-cash items (depreciation, loss on disposal of fixed assets, and GASB adjustments for interest revenue, pensions, and vacation liabilities). This statement also includes capital item purchases (such as fleet replacements), principal payments, and enterprise revenue that will be used to pay for capital project costs which are reflected on the balance sheet.

\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$4,842,052	\$4,588,300	\$4,848,300	\$3,660,800
<b>\$4,842,052</b>	<b>\$4,588,300</b>	<b>\$4,848,300</b>	<b>\$3,660,800</b>

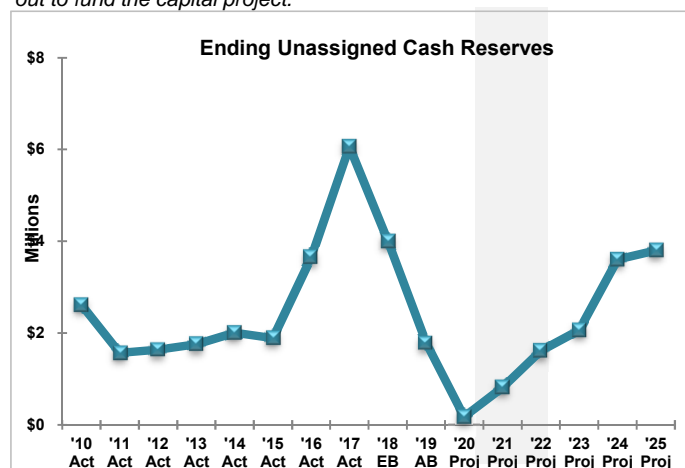
<b>\$642,091</b>	<b>\$799,701</b>	<b>\$445,251</b>	<b>\$1,539,963</b>
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\$173,093	\$815,184	\$1,614,885	\$2,060,136
\$642,091	\$799,701	\$445,251	\$1,539,963
\$0	\$0	\$0	\$0
<b>\$815,184</b>	<b>\$1,614,885</b>	<b>\$2,060,136</b>	<b>\$3,600,099</b>

-1.76%      -1.76%      -1.76%      -1.76%



FY 2019 financial sources are under financial uses due to large amount of transfers to the capital projects fund that are needed. It is a normal occurrence with this type of fund for financial uses to be above sources as the sales tax receipts are accumulated over time and then transferred out to fund the capital project.

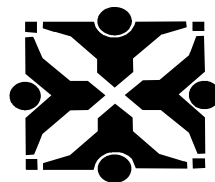


The unassigned cash reserve from year to year is directly impacted by the growth/decline of sales tax receipts and amount of capital project transfers that are required in a given year. The unassigned cash reserves increased in FY 2016 due to the payoff of the 2006B SO Revenue Refunding and Improvement Bonds.

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# Transportation Sales Tax Fund

(Special Revenue Fund)

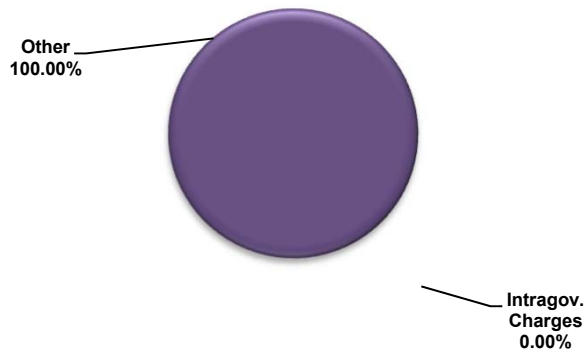


*City of Columbia*  
*Columbia, Missouri*

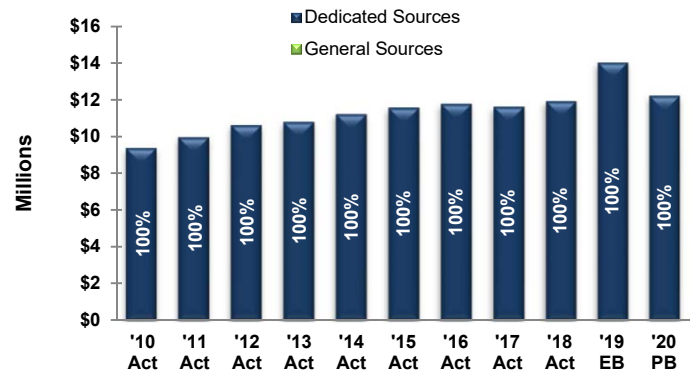


# Transportation Sales Tax Fund

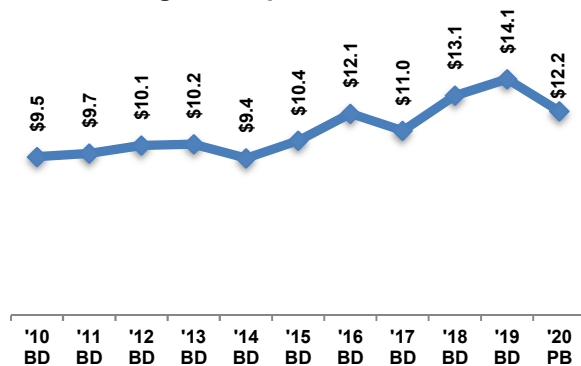
**FY 2020 Total Expenditures By Category**



**Funding Sources**



**Total Budgeted Expenditures (in Millions)**



**Permanent Positions**

There are no personnel assigned to this department

## Appropriations (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Supplies & Materials	\$0	\$0	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	\$0	
Intragov. Charges	\$22,042	\$54,440	\$54,440	\$0	(\$54,440)	(100.0%)
Utilities, Services & Misc.	\$0	\$0	\$0	\$0	\$0	
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$13,530,664	\$14,063,363	\$13,926,395	\$12,190,359	(\$1,873,004)	(13.3%)
<b>Total</b>	<b>\$13,552,706</b>	<b>\$14,117,803</b>	<b>\$13,980,835</b>	<b>\$12,190,359</b>	<b>(\$1,927,444)</b>	<b>(13.7%)</b>
Operating Expenses	\$22,042	\$54,440	\$54,440	\$0	(\$54,440)	(100.0%)
Non-Operating Expenses	\$13,530,664	\$14,063,363	\$13,926,395	\$12,190,359	(\$1,873,004)	(13.3%)
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$13,552,706</b>	<b>\$14,117,803</b>	<b>\$13,980,835</b>	<b>\$12,190,359</b>	<b>(\$1,927,444)</b>	<b>(13.7%)</b>

## Funding Sources (Where the Money Comes From)

Sales Taxes (Transp. Sales Tax)	\$11,839,437	\$11,391,108	\$11,315,065	\$11,117,051	(\$274,057)	(2.4%)
Interest Revenue	\$47,351	\$69,462	\$47,351	\$47,351	(\$22,111)	(31.8%)
Other Local Revenues	\$0	\$0	\$0	\$0	\$0	
Transfers and Capital Contrib.	\$0	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$1,665,918	\$2,657,233	\$2,618,419	\$1,025,957	(\$1,631,276)	(61.4%)
Less: Current Year Surplus	\$0	\$0	\$0	\$0	\$0	
<b>Dedicated Sources</b>	<b>\$13,552,706</b>	<b>\$14,117,803</b>	<b>\$13,980,835</b>	<b>\$12,190,359</b>	<b>(\$1,927,444)</b>	<b>(13.7%)</b>
General Sources	\$0	\$0	\$0	\$0	\$0	
<b>Total Funding Sources</b>	<b>\$13,552,706</b>	<b>\$14,117,803</b>	<b>\$13,980,835</b>	<b>\$12,190,359</b>	<b>(\$1,927,444)</b>	<b>(13.7%)</b>

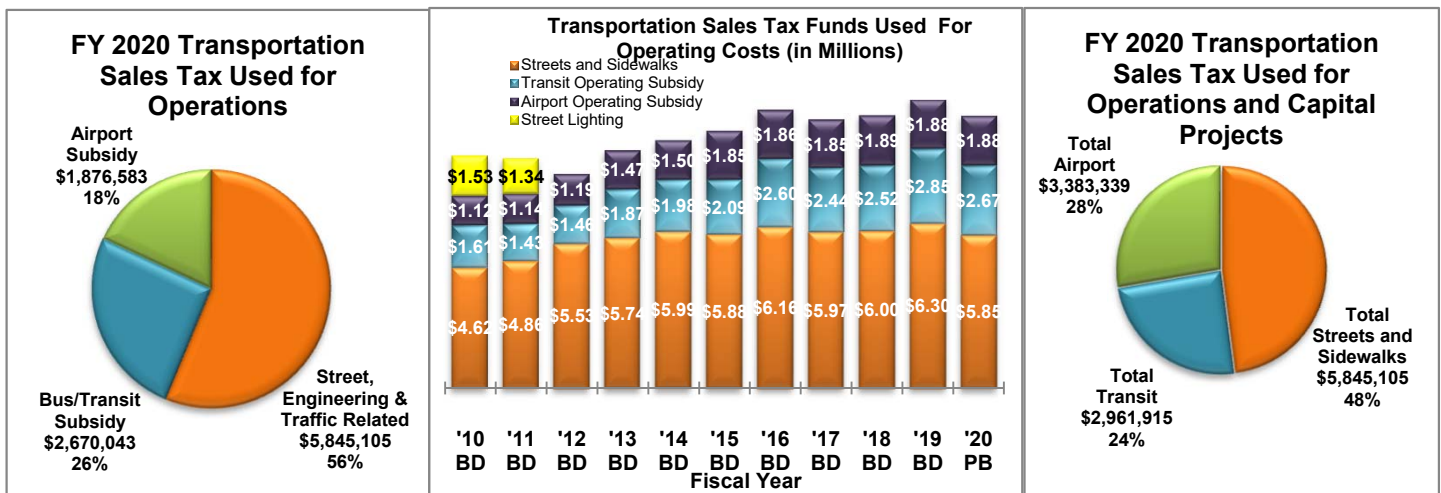
## Description

Section 94.600 of the Revised Missouri State Statutes allows cities to authorize a 1/2 cent sales tax for transportation purposes if a simple majority of the voters approve such action. The voters of the City of Columbia authorized the addition of this tax on April 6, 1982. State Statutes require proceeds from the tax to be accounted for in a trust fund separate from other sales tax resources. When the City receives proceeds from the transportation sales tax, the money is placed in a Transportation Sales Tax Fund. These funds are then transferred to subsidize Airport and Transit activities, fund various road projects, and pay for street and sidewalk related activities in the General Fund.

## Expenditures

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B
General and Administrative Charges	\$22,042	\$54,440	\$54,440	\$0	(\$54,440)
<b>Total Operating Expenditures</b>	<b>\$22,042</b>	<b>\$54,440</b>	<b>\$54,440</b>	<b>\$0</b>	<b>(\$54,440)</b>
<b>Transfers Out:</b>					
Street, Engineering & Traffic Related	\$5,998,276	\$6,597,672	\$6,297,974	\$5,845,105	(\$752,567)
Streets and Sidewalks Capital Projects	\$0	\$150,000	\$150,000	\$0	(\$150,000)
<b>Total Streets and Sidewalks</b>	<b>\$5,998,276</b>	<b>\$6,747,672</b>	<b>\$6,447,974</b>	<b>\$5,845,105</b>	<b>(\$902,567)</b>
Bus/Transit Subsidy	\$2,516,872	\$2,834,131	\$2,850,561	\$2,670,043	(\$164,088)
Bus/Transit CIP	\$275,731	\$0	\$0	\$291,872	\$291,872
<b>Total Transit</b>	<b>\$2,792,603</b>	<b>\$2,834,131</b>	<b>\$2,850,561</b>	<b>\$2,961,915</b>	<b>\$127,784</b>
Airport Subsidy	\$1,889,361	\$1,876,583	\$1,876,583	\$1,876,583	\$0
Airport CIP	\$2,850,424	\$2,604,977	\$2,751,277	\$1,506,756	(\$1,098,221)
<b>Total Airport</b>	<b>\$4,739,785</b>	<b>\$4,481,560</b>	<b>\$4,627,860</b>	<b>\$3,383,339</b>	<b>(\$1,098,221)</b>
<b>Total Transfers Out</b>	<b>\$13,530,664</b>	<b>\$14,063,363</b>	<b>\$13,926,395</b>	<b>\$12,190,359</b>	<b>(\$1,873,004)</b>
<b>Total Expenditures</b>	<b>\$13,552,706</b>	<b>\$14,117,803</b>	<b>\$13,980,835</b>	<b>\$12,190,359</b>	<b>(\$1,927,444)</b>

Note: Due to a change in methodology, G&A fees will no longer be charged to the Transportation Sales Tax Fund.

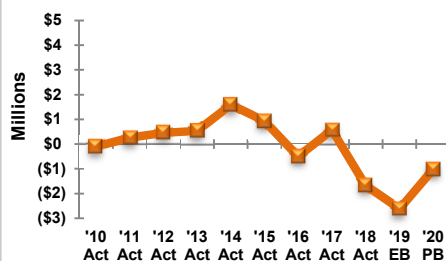


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Revenues, Expenses, and Changes in Net Position  
Transportation Sales Tax Fund

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Revenues:</b>				
Sales Taxes	\$11,839,437	\$11,391,108	\$11,315,065	\$11,117,051
Grant Revenue	\$0	\$0	\$0	\$0
Investment Revenue	\$47,351	\$69,462	\$47,351	\$47,351
<b>Total Revenues</b>	<b>\$11,886,788</b>	<b>\$11,460,570</b>	<b>\$11,362,416</b>	<b>\$11,164,402</b>
<b>Expenditures:</b>				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$22,042	\$54,440	\$54,440	\$0
Utilities, Services & Misc.	\$0	\$0	\$0	\$0
Capital	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$22,042</b>	<b>\$54,440</b>	<b>\$54,440</b>	<b>\$0</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$11,864,746</b>	<b>\$11,406,130</b>	<b>\$11,307,976</b>	<b>\$11,164,402</b>
<b>Other Financing Sources (Uses):</b>				
Transfers In	\$0	\$0	\$0	\$0
Transfers Out - Subsidy - Transit	(\$2,516,872)	(\$2,834,131)	(\$2,850,561)	(\$2,670,043)
Transfers Out - CIP Matching Funds - Transit	(\$275,731)	\$0	\$0	(\$291,872)
Transfers Out - Subsidy - Airport	(\$1,889,361)	(\$1,876,583)	(\$1,876,583)	(\$1,876,583)
Transfers Out - CIP Matching Funds - Airport	(\$2,850,424)	(\$2,604,977)	(\$2,751,277)	(\$1,506,756)
Transfers Out - Streets, Eng & Traffic Related	(\$5,998,276)	(\$6,597,672)	(\$6,297,974)	(\$5,845,105)
Transfers Out - CIP - Streets and Sidewalks	\$0	(\$150,000)	(\$150,000)	\$0
<b>Total Transfers Out</b>	<b>(\$13,530,664)</b>	<b>(\$14,063,363)</b>	<b>(\$13,926,395)</b>	<b>(\$12,190,359)</b>
<b>Total Other Financing Sources (Uses)</b>	<b>(\$13,530,664)</b>	<b>(\$14,063,363)</b>	<b>(\$13,926,395)</b>	<b>(\$12,190,359)</b>
<b>Net Change in Fund Balance</b>	<b>(\$1,665,918)</b>	<b>(\$2,657,233)</b>	<b>(\$2,618,419)</b>	<b>(\$1,025,957)</b>
Fund Balance Beginning	\$5,815,522	\$4,149,604	\$4,149,604	\$1,531,185
<b>Fund Balance Ending</b>	<b>\$4,149,604</b>	<b>\$1,492,371</b>	<b>\$1,531,185</b>	<b>\$505,228</b>

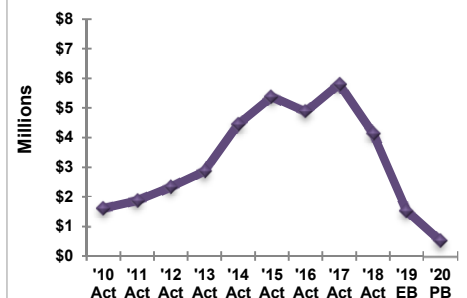
Change in Fund Balance



Revenues are generally over expenditures as not all of the transportation sales taxes received each year are allocated to the Streets, Transit, and Airport operating budgets.

In years where expenditures are over revenues, there are large capital project transfers. This is a normal occurrence with this type of fund as the sales tax receipts are accumulated over time and then transferred out to fund a capital project.

Ending Fund Balance



**Financial Sources and Uses  
Transportation Sales Tax Fund**

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Financial Sources</b>				
Sales Taxes	\$11,839,437	\$11,391,108	\$11,315,065	\$11,117,051
Interest Revenue	\$47,351	\$69,462	\$47,351	\$47,351
Less: GASB 31 Interest Adjustment	\$54,664	\$0	\$0	\$0
Grant Revenue	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0
<b>Total Financial Sources Before Transfers</b>	<b>\$11,941,452</b>	<b>\$11,460,570</b>	<b>\$11,362,416</b>	<b>\$11,164,402</b>
Transfers In	\$0	\$0	\$0	\$0
<b>Total Financial Sources</b>	<b>\$11,941,452</b>	<b>\$11,460,570</b>	<b>\$11,362,416</b>	<b>\$11,164,402</b>
<b>Financial Uses</b>				
<b>Transfers Out: Streets &amp; Sidewalks</b>				
Street, Engineering & Traffic Operations	\$5,998,276	\$6,597,672	\$6,297,974	\$5,845,105
CIP: 3rd Avenue Alley	\$0	\$150,000	\$150,000	\$0
<b>Total Streets &amp; Sidewalks</b>	<b>\$5,998,276</b>	<b>\$6,747,672</b>	<b>\$6,447,974</b>	<b>\$5,845,105</b>
<b>Transfers Out: Transit</b>				
Operating Subsidy*	\$2,516,872	\$2,834,131	\$2,850,561	\$2,670,043
Matching Funds for Capital Projects	\$275,731	\$0	\$0	\$291,872
<b>Total Transit</b>	<b>\$2,792,603</b>	<b>\$2,834,131</b>	<b>\$2,850,561</b>	<b>\$2,961,915</b>
<b>Transfers Out: Airport</b>				
Operating Subsidy	\$1,889,361	\$1,876,583	\$1,876,583	\$1,876,583
Matching Funds for Capital Projects	\$2,850,424	\$2,604,977	\$2,751,277	\$1,506,756
<b>Total Airport</b>	<b>\$4,739,785</b>	<b>\$4,481,560</b>	<b>\$4,627,860</b>	<b>\$3,383,339</b>
<b>Total Transfers Out</b>	<b>\$13,530,664</b>	<b>\$14,063,363</b>	<b>\$13,926,395</b>	<b>\$12,190,359</b>
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
General and Administrative Charges	\$22,042	\$54,440	\$54,440	\$0
Utilities, Services & Misc.	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0
<b>Total Financial Uses</b>	<b>\$13,552,706</b>	<b>\$14,117,803</b>	<b>\$13,980,835</b>	<b>\$12,190,359</b>
Financial Sources Over/(Under) Uses	(\$1,611,254)	(\$2,657,233)	(\$2,618,419)	(\$1,025,957)
Cash and Cash Equivalents	\$2,466,550	\$2,673,077	\$2,673,077	\$542,468
Less: GASB 31 Pooled Cash Adj	\$206,527			
Beginning Unassigned Cash Reserve		\$0	\$0	\$0
Expected Reimb. from MoDOT for Projects Funded Upfro	\$0	\$0	\$487,810	\$812,376
<b>Ending Unassigned Cash Reserves</b>	<b>\$2,673,077</b>	<b>\$15,844</b>	<b>\$542,468</b>	<b>\$328,887</b>

**Budgeted Cash Reserve Target**

The primarily expenditures for this fund are transfers to other funds, therefore there is no budgeted cash reserve target for operations for this fund.

**Sales Tax Growth Allocation:**

Streets and Sidewalks (25%)	\$0	\$0	\$0	\$0
Transit (50%)	\$0	\$0	\$0	\$0
Airport (25%)	\$0	\$0	\$0	\$0
<b>Total Growth</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>Growth Rate of Sales Tax Revenue</b>	<b>-1.00%</b>	<b>-1.00%</b>	<b>-1.75%</b>	<b>-1.75%</b>
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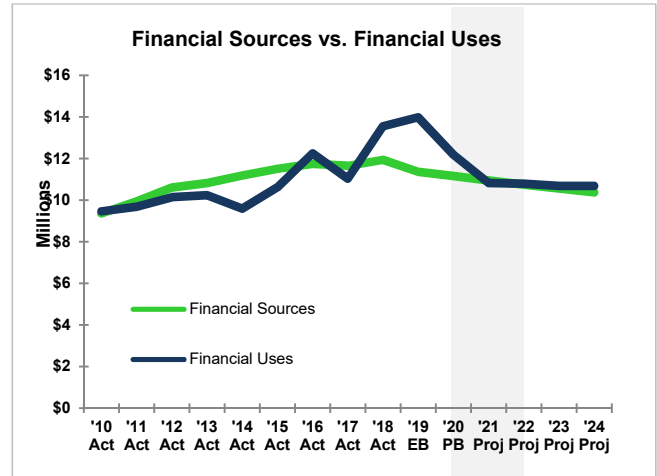
\* Note: in FY 2019 the CIP matching funds amount for CIP (\$283,689) was moved into operations for one year in order to fund the operations until the service changes occurred in June, 2019. In FY 2020 this amount was removed but the normal operating subsidy amount of \$2,516,872 was increased by \$153,171 as funds normally allocated to streets were replaced with a transfer from the Parking Fund to pay for street cleaning, maintenance, and snow removal of on-street parking spaces.

Financial Sources and Uses  
Transportation Sales Tax Fund

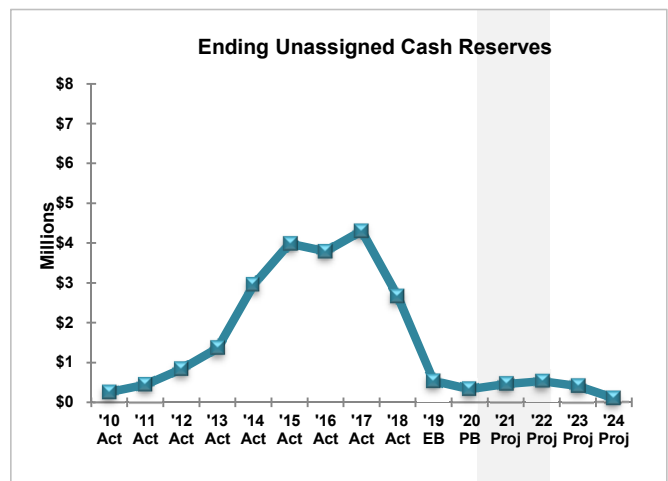
Projected FY 2021	Projected FY 2022	Projected FY 2023	Projected FY 2024
\$10,922,503	\$10,731,359	\$10,543,560	\$10,359,048
\$20,000	\$20,000	\$20,000	\$20,000
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$10,942,503	\$10,751,359	\$10,563,560	\$10,379,048
\$0	\$0	\$0	\$0
<b>\$10,942,503</b>	<b>\$10,751,359</b>	<b>\$10,563,560</b>	<b>\$10,379,048</b>
\$5,998,276	\$5,998,276	\$5,998,276	\$5,998,276
\$0	\$0	\$0	\$0
<b>\$5,998,276</b>	<b>\$5,998,276</b>	<b>\$5,998,276</b>	<b>\$5,998,276</b>
\$2,516,872	\$2,516,872	\$2,516,872	\$2,516,872
\$300,351	\$309,106	\$294,434	\$294,434
<b>\$2,817,223</b>	<b>\$2,825,978</b>	<b>\$2,811,306</b>	<b>\$2,811,306</b>
\$1,876,583	\$1,876,583	\$1,876,583	\$1,876,583
\$131,329	\$93,000	\$0	\$0
<b>\$2,007,912</b>	<b>\$1,969,583</b>	<b>\$1,876,583</b>	<b>\$1,876,583</b>
<b>\$10,823,411</b>	<b>\$10,793,837</b>	<b>\$10,686,165</b>	<b>\$10,686,165</b>
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
<b>\$10,823,411</b>	<b>\$10,793,837</b>	<b>\$10,686,165</b>	<b>\$10,686,165</b>
\$119,092	(\$42,478)	(\$122,605)	(\$307,117)
\$328,887	\$460,854	\$534,251	\$411,646
\$0	\$0	\$0	\$0
\$12,875	\$115,875	\$0	\$0
<b>\$460,854</b>	<b>\$534,251</b>	<b>\$411,646</b>	<b>\$104,529</b>
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
-1.75%	-1.75%	-1.75%	-1.75%

The Financial Sources and Uses Statement is a management tool which provides a more complete look at the cash reserves for the operation compared to the expenses and other uses of the operation. This allows management to examine the projected ending cash reserves for the operation compared to a budgeted cash reserve target which provides useful information about the financial health of the fund.

This statement takes information from the Revenues, Expenditures, and Changes in Fund Balance statement and subtracts out non-cash items (depreciation, loss on disposal of fixed assets, and GASB adjustments for interest revenue, pensions, and vacation liabilities). This statement also includes capital item purchases (such as fleet replacements), principal payments, and enterprise revenue that will be



The Transportation Sales Tax Fund provides funding for operating expenses in the transportation related budgets in the General Fund, Transit Fund, and Airport Fund. In addition, this fund provides local match funding for transit and airport capital projects. While the operational funding increases a little each year, the local match funding can vary significantly from year to year depending on the cost of the projects planned for that year. The transportation sales tax funds which are received but not allocated in a given year are accumulated over time to provide match funding for the capital

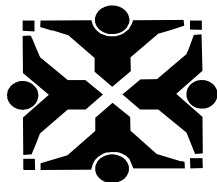


Ending unassigned cash reserves reflect lower than historical levels because of decreases in sales tax collections due to online sales.

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# Public Improvement Fund

(Special Revenue Fund)

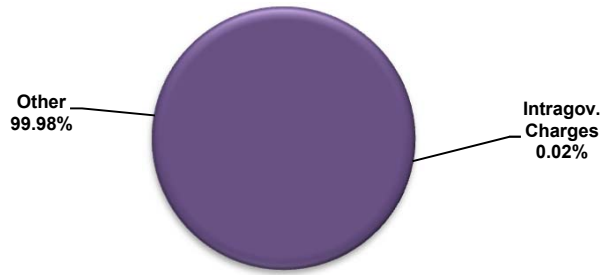


*City of Columbia*  
*Columbia, Missouri*

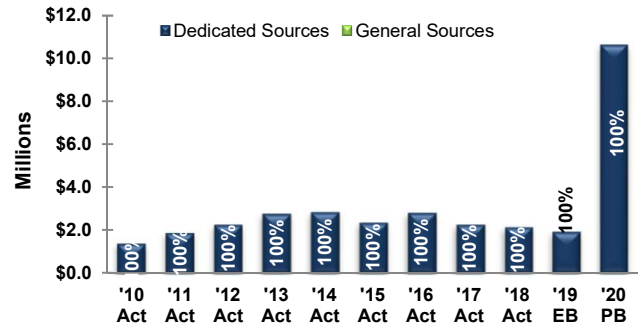


# Public Improvement Fund

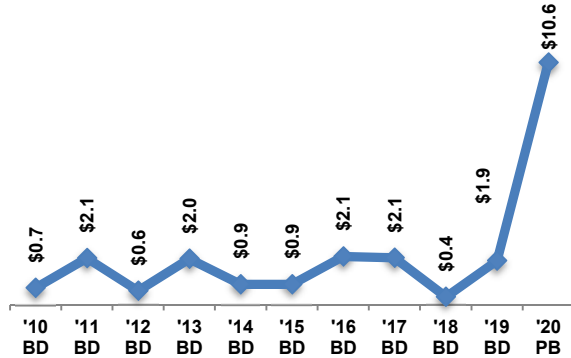
FY 2020 Total Expenditures By Category



Funding Sources



Total Budgeted Expenditures (in Millions)



Permanent Positions

There are no personnel assigned to this department

## Appropriations (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Supplies & Materials	\$0	\$0	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	\$0	
Intragov. Charges	\$109,561	\$15,760	\$15,760	\$2,000	(\$13,760)	(87.3%)
Utilities, Services & Misc.	\$0	\$0	\$0	\$0	\$0	
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$240,871	\$1,925,681	\$1,925,681	\$10,610,620	\$8,684,939	451.0%
<b>Total</b>	<b>\$350,432</b>	<b>\$1,941,441</b>	<b>\$1,941,441</b>	<b>\$10,612,620</b>	<b>\$8,671,179</b>	<b>446.6%</b>
Operating Expenses	\$109,561	\$15,760	\$15,760	\$2,000	(\$13,760)	(87.3%)
Non-Operating Expenses	\$240,871	\$1,925,681	\$1,925,681	\$10,610,620	\$8,684,939	451.0%
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$350,432</b>	<b>\$1,941,441</b>	<b>\$1,941,441</b>	<b>\$10,612,620</b>	<b>\$8,671,179</b>	<b>446.6%</b>

## Funding Sources (Where the Money Comes From)

Sales Taxes *	\$1,015,949	\$976,041	\$971,973	\$954,963	(\$21,078)	(2.2%)
Interest Revenue	\$28,752	\$139,608	\$139,608	\$139,608	\$0	0.0%
Fees and Service Charges **	\$1,115,087	\$1,200,000	\$1,200,000	\$1,200,000	\$0	0.0%
Other Local Revenues	\$0	\$0	\$0	\$0	\$0	
Transfers and Capital Contrib.	\$0	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$0	\$0	\$0	\$8,318,049	\$8,318,049	
Less: Current Year Surplus	(\$1,809,356)	(\$374,208)	(\$370,140)	\$0	\$374,208	(100.0%)
<b>Dedicated Sources</b>	<b>\$350,432</b>	<b>\$1,941,441</b>	<b>\$1,941,441</b>	<b>\$10,612,620</b>	<b>\$8,671,179</b>	<b>446.6%</b>
General Sources	\$0	\$0	\$0	\$0	\$0	
<b>Total Funding Sources</b>	<b>\$350,432</b>	<b>\$1,941,441</b>	<b>\$1,941,441</b>	<b>\$10,612,620</b>	<b>\$8,671,179</b>	<b>446.6%</b>

\* 4.1% of the 1% General Sales Tax for capital projects

\*\* Development Fees

**Description**

The Public Improvement Fund was established to account for and disburse the portion of 1% General Revenue sales tax proceeds which have been allocated for the Capital Improvement Plan. The fund receives a portion of the city sales tax and is allocated for a wide range of public improvements to the City which includes general government projects in the Capital Improvement Plan. The amount of the one cent General Fund Sales Tax allocated to capital improvements for FY 2019 is 4.1%.

This fund is also used to account for the development fee of \$0.50 per square foot which is charged on all new construction. The use of development fees is restricted to funding construction of arterial and collector streets.

**Highlights/Significant Changes**

Projects funded by the Public Improvement Fund for FY 2020 include:

\$20,000 - Annual Downtown Projects

\$190,000 - Public Buildings major maintenance & repair

\$100,000 - Public Buildings major maintenance & repair: Additional Building Assessments

\$70,000 - Public Buildings major maintenance & repair: Armory Building Repairs

\$200,000 - Public Buildings major maintenance & repair: Health Department Repairs

\$40,000 - Public Buildings major maintenance & repair: Howard Building Repairs

\$300,000 - Public Buildings major maintenance & repair: Police Building Repairs

\$1,318,930 - Discovery Parkway: Gans to New Haven (development fees)

\$649,216 - Lenoir Connection - (using the ABC Lab Tax credit)

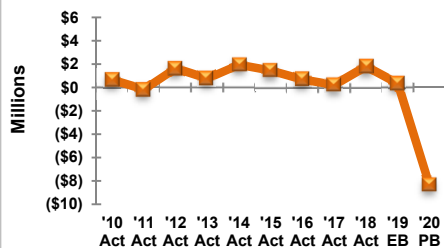
\$7,707,800 - Nifong - Providence to Forum 4 lane expansion (development fees)

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**Revenues, Expenses, and Changes in Net Position  
Public Improvement Fund**

	<b>Actual FY 2018</b>	<b>Adj. Budget FY 2019</b>	<b>Estimated FY 2019</b>	<b>Proposed FY 2020</b>
<b>Revenues:</b>				
Sales Taxes	\$1,015,949	\$976,041	\$971,973	\$954,963
Development Fees	\$1,115,087	\$1,200,000	\$1,200,000	\$1,200,000
Investment Revenue	\$28,752	\$139,608	\$139,608	\$139,608
<b>Total Revenues</b>	<b>\$2,159,788</b>	<b>\$2,315,649</b>	<b>\$2,311,581</b>	<b>\$2,294,571</b>
<b>Expenditures:</b>				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$109,561	\$15,760	\$15,760	\$2,000
Utilities, Services & Misc.	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$109,561</b>	<b>\$15,760</b>	<b>\$15,760</b>	<b>\$2,000</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$2,050,227</b>	<b>\$2,299,889</b>	<b>\$2,295,821</b>	<b>\$2,292,571</b>
<b>Other Financing Sources (Uses):</b>				
Transfers In	\$0	\$0	\$0	\$0
Transfers Out - Lemone Trust Debt	(\$45,871)	(\$30,681)	(\$30,681)	(\$14,674)
Transfers Out - Public Safety Capital Projects	\$0	(\$1,700,000)	(\$1,700,000)	\$0
Transfers Out - Streets and Sidewalks Capital Projects	\$0	\$0	\$0	(\$9,675,946)
Transfers Out - Other General Government Capital Projects	(\$195,000)	(\$195,000)	(\$195,000)	(\$920,000)
Total Transfers Out	(\$240,871)	(\$1,925,681)	(\$1,925,681)	(\$10,610,620)
<b>Total Other Financing Sources (Uses)</b>	<b>(\$240,871)</b>	<b>(\$1,925,681)</b>	<b>(\$1,925,681)</b>	<b>(\$10,610,620)</b>
<b>Net Change in Fund Balance</b>	<b>\$1,809,356</b>	<b>\$374,208</b>	<b>\$370,140</b>	<b>(\$8,318,049)</b>
Fund Balance Beginning	\$8,339,514	\$10,148,870	\$10,148,870	\$10,519,010
<b>Fund Balance Ending</b>	<b>\$10,148,870</b>	<b>\$10,523,078</b>	<b>\$10,519,010</b>	<b>\$2,200,961</b>

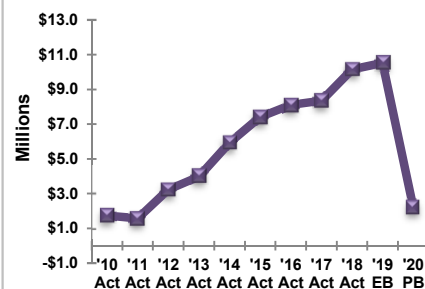
Change in Fund Balance



Expenditure amounts vary from year to year depending on the amount of capital project funding required each year. FY 2019 includes \$1.7 million for an additional fire station #10 (east). FY 2020 includes \$7.7 million for Nifong-Providence improvements.

In years where expenditures are over revenues, there are large capital project transfers. This is a normal occurrence with this type of fund as the receipts are accumulated over time and then transferred out to fund a capital project.

Ending Fund Balance



# Public Improvement Fund (Special Revenue Fund)

## Financial Sources and Uses Public Improvement Fund

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>4.1% of 1% General Sales Tax (Can be spent on any general government capital projects (public safety, str</b>				
Sales Taxes	\$1,015,949	\$976,041	\$971,973	\$954,963
Investment Revenue	\$28,752	\$139,608	\$139,608	\$139,608
Less: GASB 31 Interest Adjustment	\$228,279	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0
<b>Total Financial Sources Before Transfers</b>	<b>\$1,272,980</b>	<b>\$1,115,649</b>	<b>\$1,111,581</b>	<b>\$1,094,571</b>
Transfers In	\$0	\$0	\$0	\$0
<b>Total Financial Sources</b>	<b>\$1,272,980</b>	<b>\$1,115,649</b>	<b>\$1,111,581</b>	<b>\$1,094,571</b>

### Financial Uses

Intragovernmental Charges	\$109,561	\$15,760	\$15,760	\$2,000
Transfers Out - Debt Payments	\$45,871	\$30,681	\$30,681	\$14,674
Transfers Out - Administrative Capital Projects	\$195,000	\$195,000	\$195,000	\$920,000
Transfers Out - Public Safety Capital Projects	\$0	\$1,700,000	\$1,700,000	\$0
Transfers Out - Streets and Sidewalks Capital Projects	\$0	\$0	\$0	\$0
<b>Total Financial Uses</b>	<b>\$350,432</b>	<b>\$1,941,441</b>	<b>\$1,941,441</b>	<b>\$936,674</b>
Sources Over/(Under) Uses	\$922,548	(\$825,792)	(\$829,860)	\$823,906
Beginning GF/PI Unassigned Cash Reserve		\$1,653,766	\$1,653,766	\$823,906
Cash and Cash Equivalents	\$1,214,223			
Less: GASB 31 Pooled Cash Adj	\$439,543			
<b>Ending GF/PI Unassigned Cash Reserve</b>	<b>\$1,653,766</b>	<b>\$827,974</b>	<b>\$823,906</b>	<b>\$1,647,812</b>

### Development Fees: (Can only be spent on construction of arterial and collector streets)

<b>Financial Sources</b>				
Fees and Service Charges (Development Fees)	\$1,115,087	\$1,200,000	\$1,200,000	\$1,200,000
<b>Total Financial Sources Before Transfers</b>	<b>\$1,115,087</b>	<b>\$1,200,000</b>	<b>\$1,200,000</b>	<b>\$1,200,000</b>
Transfers In	\$0	\$0	\$0	\$0
<b>Total Financial Sources</b>	<b>\$1,115,087</b>	<b>\$1,200,000</b>	<b>\$1,200,000</b>	<b>\$1,200,000</b>

### Financial Sources

Transfers Out	\$0	\$0	\$0	\$9,675,946
<b>Total Financial Uses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,675,946</b>
Sources Over/(Under) Uses	\$1,115,087	\$1,200,000	\$1,200,000	(\$8,475,946)
Beg. Dev. Fee Unassigned Cash Reserve		\$8,769,354	\$8,769,354	\$9,969,354
Cash Restricted for Development Charges	\$8,769,354			
<b>Ending Dev. Fee Unassigned Cash Reserve</b>	<b>\$8,769,354</b>	<b>\$9,969,354</b>	<b>\$9,969,354</b>	<b>\$1,493,408</b>

### Total Public Improvement Fund

Development Fees	\$1,115,087	\$1,200,000	\$1,200,000	\$1,200,000
Sales Taxes	\$1,015,949	\$976,041	\$971,973	\$954,963
Investment Revenue	\$28,752	\$139,608	\$139,608	\$139,608
Less: GASB 31 Interest Adjustment	\$228,279	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$0	\$0
<b>Total Financial Sources Before Transfers</b>	<b>\$2,388,067</b>	<b>\$2,315,649</b>	<b>\$2,311,581</b>	<b>\$2,294,571</b>
Transfers In	\$0	\$0	\$0	\$0
<b>Total Financial Sources</b>	<b>\$2,388,067</b>	<b>\$2,315,649</b>	<b>\$2,311,581</b>	<b>\$2,294,571</b>

Intragovernmental Charges	\$109,561	\$15,760	\$15,760	\$2,000
Transfers Out - Debt Service Fund for Lemone Trust	\$45,871	\$30,681	\$30,681	\$14,674
Transfers Out - Capital Projects	\$195,000	\$1,895,000	\$1,895,000	\$10,595,946
<b>Total Financial Uses</b>	<b>\$350,432</b>	<b>\$1,941,441</b>	<b>\$1,941,441</b>	<b>\$10,612,620</b>

<b>Financial Sources Over/ (Under) Uses</b>	<b>\$2,037,635</b>	<b>\$374,208</b>	<b>\$370,140</b>	<b>(\$8,318,049)</b>
Beginning Unassigned Cash Reserve		\$10,423,120	\$10,423,120	\$10,793,260
Cash and Cash Equivalents	\$1,214,223			
Less: GASB 31 Pooled Cash Adj	\$439,543			
Cash Restricted for Development Charges	\$8,769,354			
<b>Ending Unassigned Cash Reserves</b>	<b>\$10,423,120</b>	<b>\$10,797,328</b>	<b>\$10,793,260</b>	<b>\$2,475,211</b>

<b>Growth Rate of Sales Tax Revenue</b>	<b>-1.0%</b>	<b>-1.0%</b>	<b>-1.76%</b>	<b>-1.76%</b>
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Note: Capital improvement ballot projects show use of \$5.9 million in FY 2025

### Financial Sources and Uses Public Improvement Fund

Projected FY 2021	Projected FY 2022	Projected FY 2023	Projected FY 2024
<b>Streets and sidewalks, parks, administrative)</b>			
\$938,156	\$921,644	\$905,423	\$889,488
\$139,608	\$139,608	\$139,608	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$1,077,764	\$1,061,252	\$1,045,031	\$889,488
\$0	\$0	\$0	\$0
<b>\$1,077,764</b>	<b>\$1,061,252</b>	<b>\$1,045,031</b>	<b>\$889,488</b>

The Financial Sources and Uses Statement is a management tool which provides a more complete look at the cash reserves for the operation compared to the expenses and other uses of the operation. This allows management to examine the projected ending cash reserves for the operation compared to a budgeted cash reserve target which provides useful information about the financial health of the fund.

This statement takes information from the Revenues, Expenditures, and Changes in Fund Balance statement and subtracts out non-cash items (depreciation, loss on disposal of fixed assets, and GASB adjustments for interest revenue, pensions, and vacation liabilities). This statement also includes capital item purchases (such as fleet replacements), principal payments, and enterprise revenue that will be used to pay for capital project costs which are reflected on the balance sheet.

\$2,000	\$2,000	\$2,000	\$2,000
\$1,186	\$0	\$0	\$0
\$900,000	\$900,000	\$900,000	\$900,000
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
<b>\$903,186</b>	<b>\$902,000</b>	<b>\$902,000</b>	<b>\$902,000</b>
\$174,578	\$159,252	\$143,031	(\$12,512)
\$981,803	\$1,156,381	\$1,315,633	\$1,458,664

<b>\$1,156,381</b>	<b>\$1,315,633</b>	<b>\$1,458,664</b>	<b>\$1,446,152</b>
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\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000
<b>\$1,200,000</b>	<b>\$1,200,000</b>	<b>\$1,200,000</b>	<b>\$1,200,000</b>
\$0	\$0	\$0	\$0
<b>\$1,200,000</b>	<b>\$1,200,000</b>	<b>\$1,200,000</b>	<b>\$1,200,000</b>

\$2,415,700	\$1,250,000	\$0	\$0
<b>\$2,415,700</b>	<b>\$1,250,000</b>	<b>\$0</b>	<b>\$0</b>
(\$1,215,700)	(\$50,000)	\$1,200,000	\$1,200,000
\$1,493,408	\$277,708	\$227,708	\$1,427,708
<b>\$277,708</b>	<b>\$227,708</b>	<b>\$1,427,708</b>	<b>\$2,627,708</b>

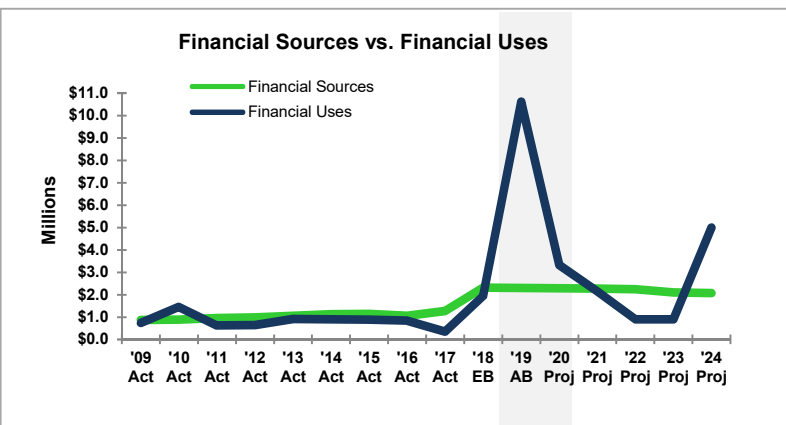
\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000
\$938,156	\$921,644	\$905,423	\$889,488
\$139,608	\$139,608	\$139,608	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$2,277,764	\$2,261,252	\$2,245,031	\$2,089,488
\$0	\$0	\$0	\$0
<b>\$2,277,764</b>	<b>\$2,261,252</b>	<b>\$2,245,031</b>	<b>\$2,089,488</b>

\$2,000	\$2,000	\$2,000	\$2,000
\$1,186	\$0	\$0	\$0
\$3,315,700	\$2,150,000	\$900,000	\$900,000
<b>\$3,318,886</b>	<b>\$2,152,000</b>	<b>\$902,000</b>	<b>\$902,000</b>

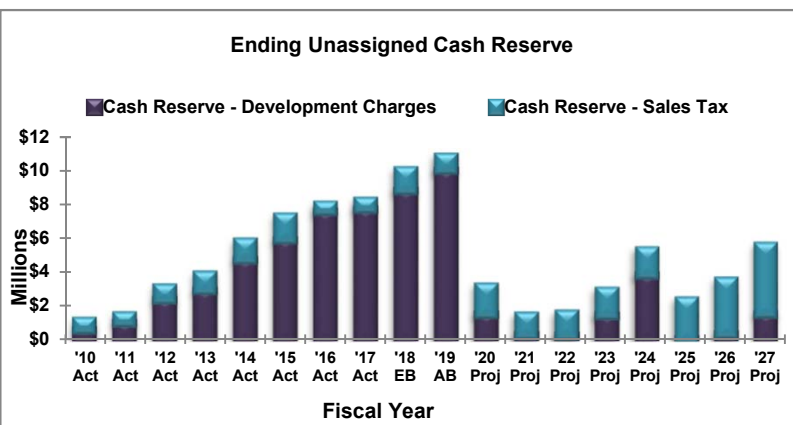
<b>(\$1,041,122)</b>	<b>\$109,252</b>	<b>\$1,343,031</b>	<b>\$1,187,488</b>
\$2,475,211	\$1,434,089	\$1,543,341	\$2,886,372

<b>\$1,434,089</b>	<b>\$1,543,341</b>	<b>\$2,886,372</b>	<b>\$4,073,860</b>
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-1.76%      -1.76%      -1.76%      -1.76%



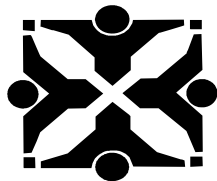
For the years shown, there were a few years where funding uses were above funding sources and this occurs when transfers are needed to fund large capital projects. This is a normal occurrence with this type of fund as the sales tax receipts are accumulated over time and then transferred out to fund the capital project.



There has been an overall increase in the ending unassigned cash reserve over the past ten years. The majority of the reserves are from development fees. The City is building up these reserves to use to fund several large capital projects that are a part of the FY 2015 capital improvement sales tax ballot including \$2,415,700 for Discovery Parkway: Gans to New Haven (Const. 2021), \$7,707,800 for Nifong – Providence to Forum 4 Lane (Const. 2020), and \$5,902,884 for Forum Blvd – Chapel Hill to Woodrail 4 lane (Const. 2025).

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# Stadium TDD Fund (Special Revenue Fund)



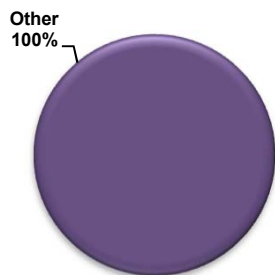
*City of Columbia  
Columbia, Missouri*



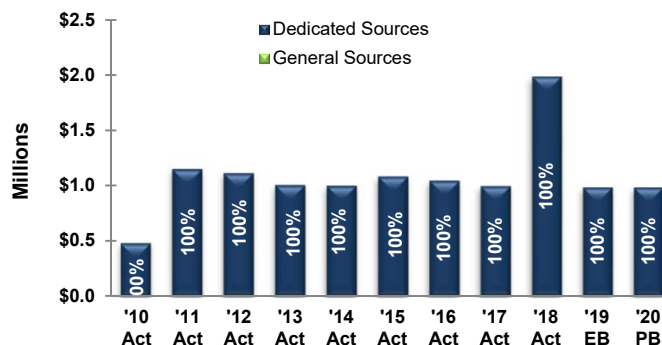
# Stadium TDD Fund (Special Revenue Fund)

Fund 2300

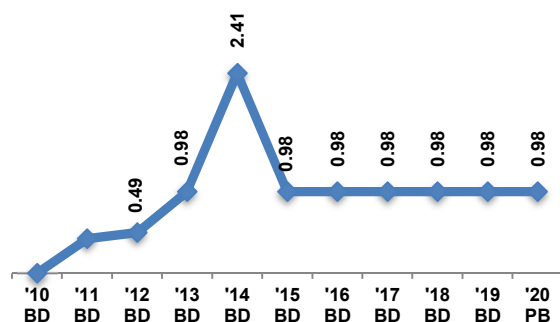
## FY 2020 Total Expenditures By Category



## Funding Sources



## Total Budgeted Expenditures (in Millions)



## Permanent Positions

There are no personnel assigned to this department

## Appropriations (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Supplies & Materials	\$0	\$0	\$0	\$0	\$0	
Travel & Training	\$0	\$0	\$0	\$0	\$0	
Intragov. Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services & Misc.	\$0	\$0	\$0	\$0	\$0	
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$983,476	\$983,476	\$983,476	\$983,476	\$0	0.0%
<b>Total</b>	<b>\$983,476</b>	<b>\$983,476</b>	<b>\$983,476</b>	<b>\$983,476</b>	<b>\$0</b>	<b>0.0%</b>
Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Non-Operating Expenses	\$983,476	\$983,476	\$983,476	\$983,476	\$0	0.0%
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$983,476</b>	<b>\$983,476</b>	<b>\$983,476</b>	<b>\$983,476</b>	<b>\$0</b>	<b>0.0%</b>

## Funding Sources (Where the Money Comes From)

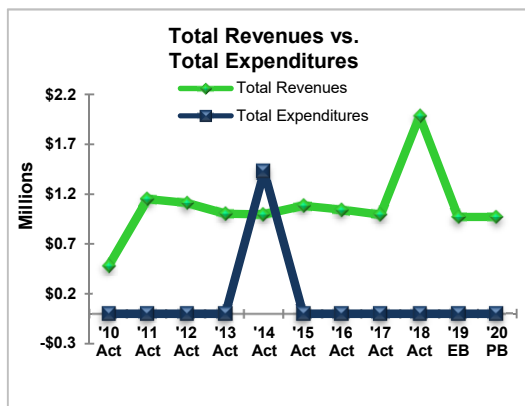
Grants	\$1,984,572	\$965,141	\$965,141	\$965,141	\$0	0.0%
Interest Revenue	(\$1,262)	\$5,410	\$5,410	\$5,410	\$0	0.0%
Trnsfrs & Capital Contrib.	\$0	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$0	\$12,925	\$12,925	\$12,925	\$0	0.0%
Less: Current Year Surplus	(\$999,834)	\$0	\$0	\$0	\$0	
<b>Dedicated Sources</b>	<b>\$983,476</b>	<b>\$983,476</b>	<b>\$983,476</b>	<b>\$983,476</b>	<b>\$0</b>	<b>0.0%</b>
General Sources	\$0	\$0	\$0	\$0	\$0	
<b>Total Funding Sources</b>	<b>\$983,476</b>	<b>\$983,476</b>	<b>\$983,476</b>	<b>\$983,476</b>	<b>\$0</b>	<b>0.0%</b>

## Description

The Stadium TDD (Transportation Development District) fund accounts for tax receipts from the Stadium TDDs: Shoppes at Stadium, Columbia Mall, and Stadium Corridor. These receipts are being used to pay for a loan obtained from MoDOT in FY 2012 for \$8,200,000 to help fund the capital improvements on Stadium Boulevard. The loan is scheduled to be paid off 03/01/2022. Because this is a special revenue fund, funds are transferred to a debt service fund where the payments are made.

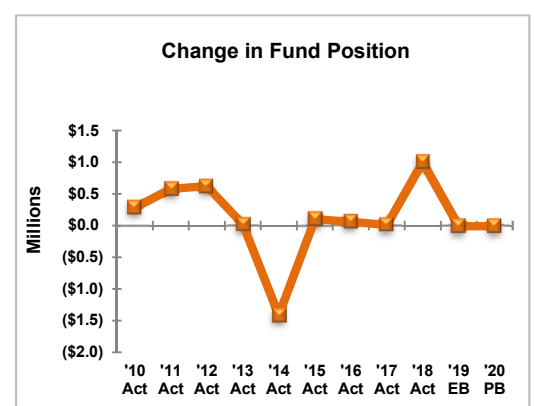
## Revenues, Expenses, and Changes in Net Position Stadium TDD Fund

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Revenues:</b>				
Revenue from other gov. units	\$1,984,572	\$965,141	\$965,141	\$965,141
Investment Revenue	(\$1,262)	\$5,410	\$5,410	\$5,410
<b>Total Revenues</b>	<b>\$1,983,310</b>	<b>\$970,551</b>	<b>\$970,551</b>	<b>\$970,551</b>
<b>Expenditures:</b>				
Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities, Services & Misc.	\$0	\$0	\$0	\$0
Interest and Principal Payments	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$1,983,310</b>	<b>\$970,551</b>	<b>\$970,551</b>	<b>\$970,551</b>
<b>Other Financing Sources (Uses):</b>				
Lease/Bond Proceeds	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0
Transfers Out	(\$983,476)	(\$983,476)	(\$983,476)	(\$983,476)
<b>Total Other Financing Sources (Uses)</b>	<b>(\$983,476)</b>	<b>(\$983,476)</b>	<b>(\$983,476)</b>	<b>(\$983,476)</b>
<b>Net Change in Fund Balance</b>	<b>\$999,834</b>	<b>(\$12,925)</b>	<b>(\$12,925)</b>	<b>(\$12,925)</b>
Fund Balance Beginning	\$261,170	\$1,261,004	\$1,261,004	\$1,248,079
<b>Fund Balance Ending</b>	<b>\$1,261,004</b>	<b>\$1,248,079</b>	<b>\$1,248,079</b>	<b>\$1,235,154</b>



Stadium TDD revenues will continue to be used to pay the MoDOT loan until FY 2022 when the loan will be paid off.

In FY 2014 there was a large payment made to the Columbia Mall TDD for expenditures relating to parking reconstruction improvements as a part of the Route 740 (Stadium Blvd) improvement projects.



**Financial Sources and Uses  
Stadium TDD Fund**

	<b>Actual FY 2018</b>	<b>Adj. Budget FY 2019</b>	<b>Estimated FY 2019</b>	<b>Proposed FY 2020</b>
<b>Financial Sources</b>				
Revenue from other gov. units	\$1,984,572	\$965,141	\$965,141	\$965,141
Interest Revenue	(\$1,262)	\$5,410	\$5,410	\$5,410
Less: GASB 31 Interest Adjustment	\$27,098	\$0	\$0	\$0
<b>Total Financial Sources Before Transfers</b>	<b>\$2,010,408</b>	<b>\$970,551</b>	<b>\$970,551</b>	<b>\$970,551</b>
Transfers In	\$0	\$0	\$0	\$0
<b>Total Financial Sources</b>	<b>\$2,010,408</b>	<b>\$970,551</b>	<b>\$970,551</b>	<b>\$970,551</b>

**Financial Uses**

Personnel Services	\$0	\$0	\$0	\$0
Supplies & Materials	\$0	\$0	\$0	\$0
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$0	\$0	\$0
Utilities, Services & Misc.	\$0	\$0	\$0	\$0
Interest and Principal Payments	\$0	\$0	\$0	\$0
Transfers Out	\$983,476	\$983,476	\$983,476	\$983,476
<b>Total Financial Uses</b>	<b>\$983,476</b>	<b>\$983,476</b>	<b>\$983,476</b>	<b>\$983,476</b>

<b>Financial Sources Over/(Under) Uses</b>	<b>\$1,026,932</b>	<b>(\$12,925)</b>	<b>(\$12,925)</b>	<b>(\$12,925)</b>
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**Unassigned Cash Reserves**

Beginning Unassigned Cash Reserve		\$1,279,778	\$1,279,778	\$1,266,853
Financial Sources Over/(Under) Uses		(\$12,925)	(\$12,925)	(\$12,925)
Cash and Cash Equivalents	\$1,191,411	\$0	\$0	\$0
Less: GASB 31 Pooled Cash Adj	\$88,367	\$0	\$0	\$0
<b>Ending Unassigned Cash Reserves</b>	<b>\$1,279,778</b>	<b>\$1,266,853</b>	<b>\$1,266,853</b>	<b>\$1,253,928</b>

**Budgeted Cash Reserve Target**

Since this is a special revenue fund that is used to pay a specific debt and has not operating expenses, there is no budgeted cash reserve target.

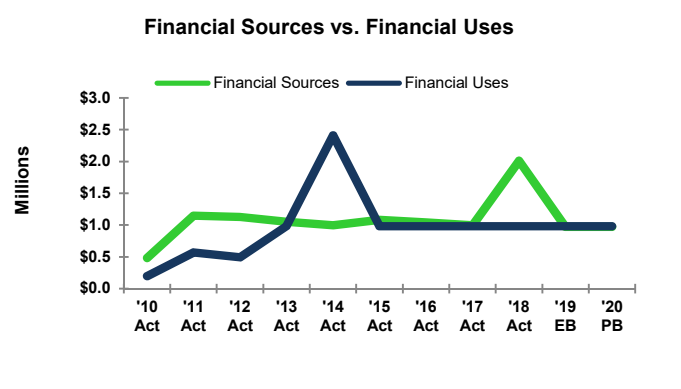
## Financial Sources and Uses Stadium TDD Fund

The Financial Sources and Uses Statement is a management tool which provides a more complete look at the cash reserves for the operation compared to the expenses and other uses of the operation. This allows management to examine the projected ending cash reserves for the operation compared to a budgeted cash reserve target which provides useful information about the financial health of the fund.

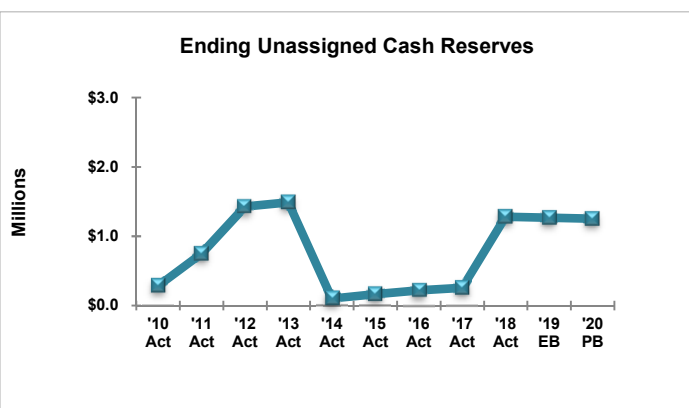
This statement takes information from the Revenues, Expenditures, and Changes in Fund Balance statement and subtracts out non-cash items (depreciation, loss on disposal of fixed assets, and GASB adjustments for interest revenue, pensions, and vacation liabilities). This statement also includes capital item purchases (such as fleet replacements), principal payments, and enterprise revenue that will be used to pay for capital project costs which are reflected on the balance sheet.

A budgeted cash reserve target is calculated in accordance with the cash reserve policy. In the event of a disaster, these funds would be used to keep the operation going for approximately three months plus fund the next year's infrastructure costs. The budgeted cash reserve target amount is different for each operation and depends on their operational and capital project needs.

The ending unassigned cash reserves are compared to the budgeted cash reserve target. When the reserves are below the budgeted cash reserve target it will be necessary for management to adjust fees or reduce expenses in order to get the reserves at or above the budgeted cash reserve target. With this type of fund, it is a normal practice to utilize smaller rate increases over time in order to build up reserves and then use those reserve balances to fund capital project costs.



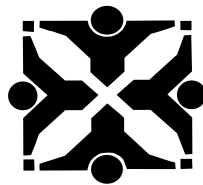
Revenues were over expenditures for most years except FY 2014, FY 2018 and FY 2019. In FY 2014, funds were paid to the Columbia Mall TDD for expenditures relating to parking reconstruction improvements as a part of the Route 740 (Stadium Blvd) improvement projects. This was a planned payment of funds that had been accumulated since FY 2010.



Stadium TDD revenues will continue to be used to pay the MoDOT loan until FY 2022 when the loan will be paid off.

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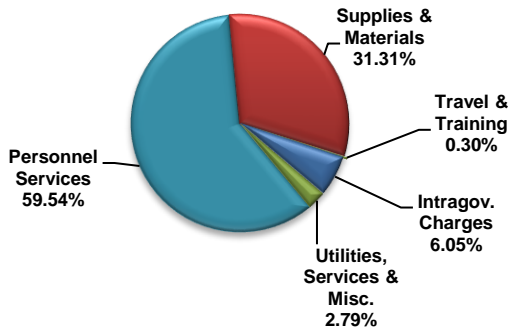
# Public Works - Parking Enforcement and Traffic Control (General Fund)



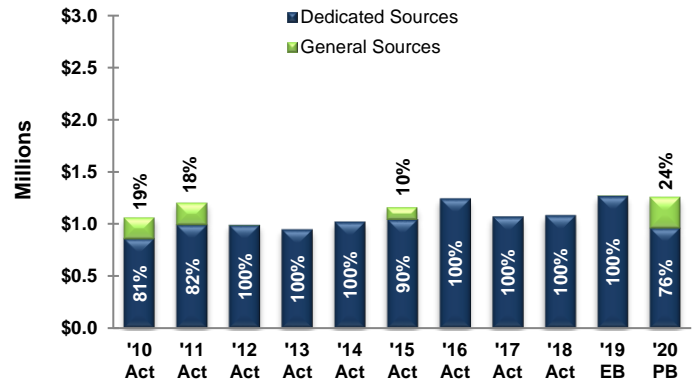
*City of Columbia*  
*Columbia, Missouri*

# PW - Parking Enforcement and Traffic Control (General Fund)

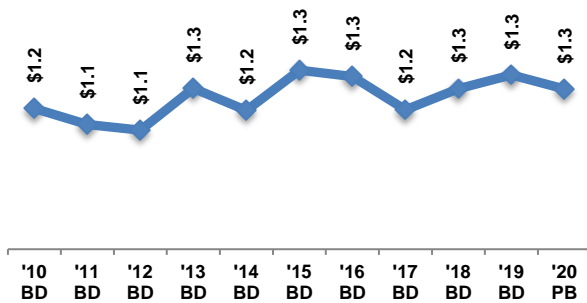
**FY 2020 Total Expenditures By Category**



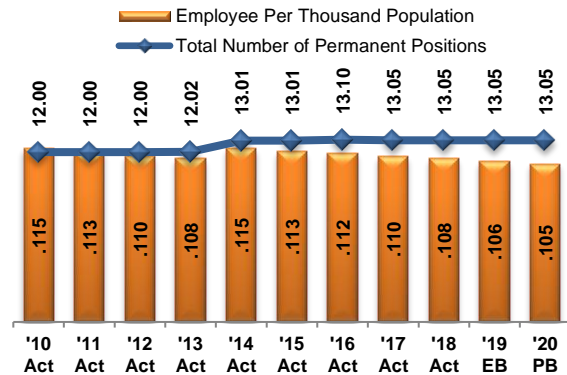
**Funding Sources**



**Budgeted Expense History (in Millions)**



**Permanent Positions**



## Appropriations (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$647,404	\$775,229	\$729,780	\$747,257	(\$27,972)	(3.6%)
Supplies & Materials	\$305,407	\$411,347	\$411,091	\$392,977	(\$18,370)	(4.5%)
Travel & Training	\$2,855	\$8,100	\$11,400	\$3,820	(\$4,280)	(52.8%)
Intragov. Charges	\$80,997	\$85,984	\$85,997	\$75,945	(\$10,039)	(11.7%)
Utilities, Services & Misc.	\$42,181	\$41,028	\$28,497	\$35,012	(\$6,016)	(14.7%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$1,078,844</b>	<b>\$1,321,688</b>	<b>\$1,266,765</b>	<b>\$1,255,011</b>	<b>(\$66,677)</b>	<b>(5.0%)</b>
Operating Expenses	\$1,078,844	\$1,321,688	\$1,266,765	\$1,255,011	(\$66,677)	(5.0%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$1,078,844</b>	<b>\$1,321,688</b>	<b>\$1,266,765</b>	<b>\$1,255,011</b>	<b>(\$66,677)</b>	<b>(5.0%)</b>

## Funding Sources (Where the Money Comes From)

Oper. Trnsfr (Transp. Stax Fd)	\$1,078,189	\$1,023,884	\$1,260,915	\$957,964	(\$65,920)	(6.4%)
Other Local Revenues	\$655	\$0	\$2,925	\$0	\$0	
<b>Dedicated Sources</b>	<b>\$1,078,844</b>	<b>\$1,023,884</b>	<b>\$1,263,840</b>	<b>\$957,964</b>	<b>(\$65,920)</b>	<b>(6.4%)</b>
General Sources	\$0	\$297,804	\$2,925	\$297,047	(\$757)	(0.3%)
<b>Total Funding Sources</b>	<b>\$1,078,844</b>	<b>\$1,321,688</b>	<b>\$1,266,765</b>	<b>\$1,255,011</b>	<b>(\$66,677)</b>	<b>(5.0%)</b>

## Department Summary

### Description

Parking Enforcement Division currently has five full-time enforcement personnel. Working together on a weekly schedule, they enforce Chapter 14 of the City ordinances.

The Traffic Division maintains street markings, signals and signing for 1,338 lane miles of streets. There are 47 City of Columbia maintained signals. Traffic Division personnel also assist the Street Division with street maintenance and snow removal.

### Department Objective/Goals

The Parking Enforcement Division is responsible for administering the parking ordinances of the City via parking control enforcement in the central business district streets, parking lots and garages, residential parking by permit only areas (currently one) and metered streets near the University of Missouri. The Parking Enforcement Section is responsible for enforcing the parking and loading zone ordinances adopted by the City Council, which seek to ensure adequate parking for downtown employees, customers, and businesses. This division works with the City Prosecutor's office, affected businesses, and other customers in the identification and mitigation of problematic enforcement zones.

The Traffic Division responds to signal outages or other signal concerns in less than 3 hours from time of notification (typically within 1 hour). Response time for fixing problems varies but is typically less than 1 day. The Traffic Division goal is to have all major routes re-marked by July 15th and typically complete the entire City by that time unless there are significant weather issues. Street signs are replaced on a priority protocol basis established by the Director (for example street name signs are replaced within 20 working days of notification, stop signs are replaced the same day, etc.). The protocol is periodically reviewed and updated (APWA Manual).

### Highlights/Significant Changes

- Personnel Services reflects a decrease of \$27,972 due to a one-time transfer during FY 2019 from Streets and Engineering. FY 2020 restores the budget to the correct amount.
- Personnel services includes the following pay package for FY 2020: classifications have been moved to new pay bands as recommended by our consultants which may have resulted in a move to minimum adjustment for some employees. There is funding included for an incremental move toward the midpoint for employees that have been in their classification for 3, 4, or 5 years. In order to help address compression issues, a time in class adjustment has been included which is equal to 0.5% for each year employees have been in their classification more than five years. A 0.5% across the board increase has been included for all employees who are below the maximum rate for their pay band (which has been increased by the across the board increase). Supervisor adjustments have been implemented in order to ensure supervisors make 1% above the highest hourly rate of employees they supervise.

### Highlights/Significant Changes - continued

- Budget cuts of \$22,978 were taken to offset the pay plan cost of \$22,992. This includes cuts to construction materials of \$16,465 which may lead to deferring some marking or symbols. The plan was to utilize the new marking machine to mark twice a year due to more efficient operations (which would have used more material). Based on feedback from the public there is a desire for more and better marking. With this budget cut, staff will only be able to do marking once a year.

#### Parking Enforcement

- Emphasis will continue on enforcing parking ordinances to optimize parking in the downtown and university areas, thereby improving traffic flow and enhancing the economic viability of the central business district.
- By fall of 2019, gate-arms will be operating throughout all City-owned garages.
- In July of 2017, the department began utilizing The Barnacle Parking Enforcement System for meter violations. This system is designed to be more efficient and more cost effective than towing vehicles. Since this time, we have deployed 575 Barnacles and towed 803 vehicles. On average, it takes staff 23 minutes less to deploy a Barnacle because the parking agent does not need to wait for the tow truck to arrive. We estimate average savings of \$5,453 in personnel time with the use of the Barnacle. The savings in personnel time translates to an average increase of \$142,000 in revenue as agents have more time for enforcement. Agents generally issue a citation every two minutes of enforcement time.

#### Traffic

- Past goals have been to re-mark painted crosswalks one time per year, but that has been shifted to the current protocol of one time per two years due to manpower shortages.
- More crosswalks are being applied with tape markings which typically last a minimum of 2-3 years.
- Crosswalk locations are being added to a GIS layer for better inventory and analysis.
- Street division is also adding street signs to a GIS based inventory (currently maintained in a non-graphical database).
- In FY 2020 there will be a reallocation of 2.00 FTE Senior Equipment Operator positions to Crew Foreman in Traffic Control. This is being done to ensure there are trained and qualified personnel present to maintain safe and efficient operations at active worksites while Supervisors are planning work for future worksite locations.



## Authorized Personnel

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
5901 - Director, Public Works	0.05	0.05	0.05	0.05	
3034 - Sign Technician 773	1.00	1.00	1.00	1.00	
3033 - Traffic Signal Tech	2.00	2.00	2.00	2.00	
3022 - Lead Pkng Enforc Agent	1.00	1.00	1.00	1.00	
3021 - Pkng Enforcement Agent	4.00	4.00	4.00	4.00	
2307 - PW Supv III	1.00	1.00	1.00	1.00	
2304 - Crew Foreman *	0.00	0.00	0.00	2.00	2.00
2303 - Equip Operator III 773 # ^	1.00	0.00	0.00	0.00	
2303 - Senior Equip Oper 773 # *	0.00	4.00	4.00	0.00	(4.00)
2303 - CDL Operator - 773 ^	0.00	0.00	0.00	2.00	2.00
2300 - Equip Operator II 773 #	3.00	0.00	0.00	0.00	
<b>Total Personnel</b>	<b>13.05</b>	<b>13.05</b>	<b>13.05</b>	<b>13.05</b>	
Permanent Full-Time	13.05	13.05	13.05	13.05	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>13.05</b>	<b>13.05</b>	<b>13.05</b>	<b>13.05</b>	

# In FY 2019, Equipment Operator III-773 positions was reassigned to Senior Equipment Operator-773; (3) Equipment Operator II-773 positions were reclassified to Senior Equipment Operator 773.

\* In FY 2020, (2) 1.00 FTE Senior Equipment Operator-773 positions were reassigned to Crew Foreman.

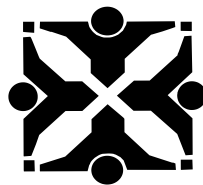
^ In FY 2020, Equipment Oper and Senior Equip Oper classifications were consolidated to CDL Operator

## Budget Detail

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
<b>Parking Enforcement:</b>						
Personnel Services	\$259,317	\$268,895	\$236,408	\$269,428	\$533	0.2%
Supplies and Materials	\$8,141	\$5,011	\$4,814	\$4,881	(\$130)	(2.6%)
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$13,346	\$15,680	\$15,680	\$15,084	(\$596)	(3.8%)
Utilities, Services, & Misc.	\$2,705	\$5,418	\$4,918	\$3,678	(\$1,740)	(32.1%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$283,509</b>	<b>\$295,004</b>	<b>\$261,820</b>	<b>\$293,071</b>	<b>(\$1,933)</b>	<b>(0.7%)</b>
<b>Traffic Control:</b>						
Personnel Services	\$388,087	\$506,334	\$493,372	\$477,829	(\$28,505)	(5.6%)
Supplies and Materials	\$297,266	\$406,336	\$406,277	\$388,096	(\$18,240)	(4.5%)
Travel and Training	\$2,855	\$8,100	\$11,400	\$3,820	(\$4,280)	(52.8%)
Intragovernmental Charges	\$67,651	\$70,304	\$70,317	\$60,861	(\$9,443)	(13.4%)
Utilities, Services, & Misc.	\$39,476	\$35,610	\$23,579	\$31,334	(\$4,276)	(12.0%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$795,335</b>	<b>\$1,026,684</b>	<b>\$1,004,945</b>	<b>\$961,940</b>	<b>(\$64,744)</b>	<b>(6.3%)</b>
<b>Department Totals</b>						
Personnel Services	\$647,404	\$775,229	\$729,780	\$747,257	(\$27,972)	(3.6%)
Supplies and Materials	\$305,407	\$411,347	\$411,091	\$392,977	(\$18,370)	(4.5%)
Travel and Training	\$2,855	\$8,100	\$11,400	\$3,820	(\$4,280)	(52.8%)
Intragovernmental Charges	\$80,997	\$85,984	\$85,997	\$75,945	(\$10,039)	(11.7%)
Utilities, Services, & Misc.	\$42,181	\$41,028	\$28,497	\$35,012	(\$6,016)	(14.7%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$1,078,844</b>	<b>\$1,321,688</b>	<b>\$1,266,765</b>	<b>\$1,255,011</b>	<b>(\$66,677)</b>	<b>(5.0%)</b>

# Parking Utility Fund

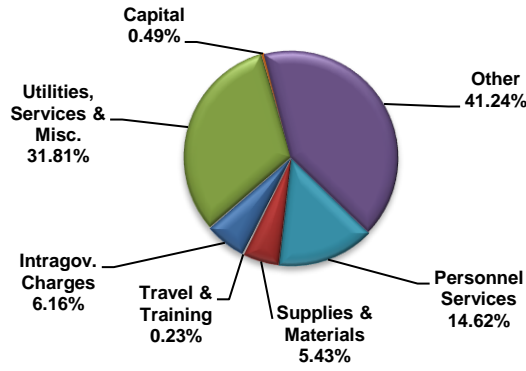
(Enterprise Fund)



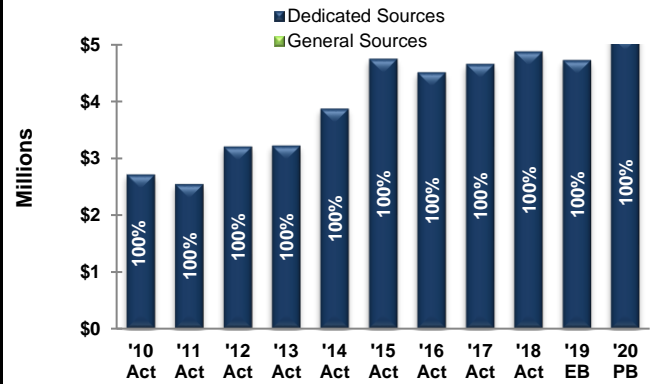
*City of Columbia*  
*Columbia, Missouri*

# Parking Utility Fund (Enterprise Fund)

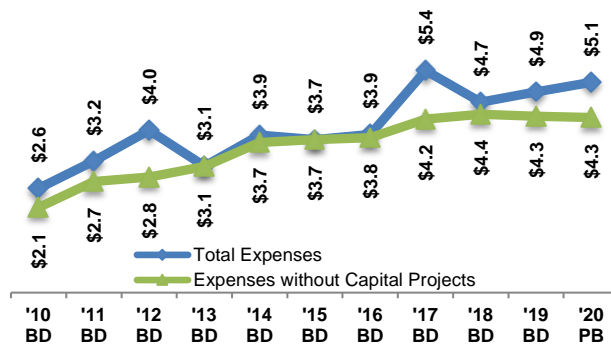
**FY 2020 Total Expenditures By Category**



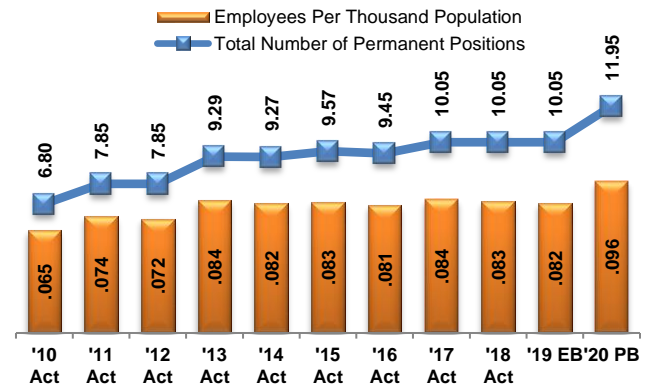
**Funding Sources**



**Budgeted Expense History (in Millions)**



**Permanent Positions**



## Appropriations (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$535,461	\$642,570	\$579,642	\$752,267	\$109,697	17.1%
Supplies & Materials	\$288,838	\$276,750	\$133,807	\$279,578	\$2,828	1.0%
Travel & Training	\$6,236	\$11,700	\$11,700	\$12,000	\$300	2.6%
Intragov. Charges	\$240,828	\$343,126	\$343,126	\$317,127	(\$25,999)	(7.6%)
Utilities, Services & Misc.	\$1,665,875	\$1,284,820	\$1,300,556	\$1,636,578	\$351,758	27.4%
Capital	\$37,802	\$29,503	\$27,815	\$25,000	(\$4,503)	(15.3%)
Other	\$2,241,432	\$2,324,514	\$2,325,045	\$2,121,496	(\$203,018)	(8.7%)
<b>Total</b>	<b>\$5,016,472</b>	<b>\$4,912,983</b>	<b>\$4,721,691</b>	<b>\$5,144,046</b>	<b>\$231,063</b>	<b>4.7%</b>
Operating Expenses	\$2,454,574	\$3,100,660	\$2,910,525	\$3,279,244	\$178,584	5.8%
Non-Operating Expenses	\$295,563	\$298,013	\$298,013	\$448,734	\$150,721	50.6%
Debt Service	\$913,230	\$884,807	\$885,338	\$531,068	(\$353,739)	(40.0%)
Capital Additions	\$37,802	\$29,503	\$27,815	\$25,000	(\$4,503)	(15.3%)
Capital Projects	\$1,315,303	\$600,000	\$600,000	\$860,000	\$260,000	43.3%
<b>Total Expenses</b>	<b>\$5,016,472</b>	<b>\$4,912,983</b>	<b>\$4,721,691</b>	<b>\$5,144,046</b>	<b>\$231,063</b>	<b>4.7%</b>

## Funding Sources (Where the Money Comes From)

Grants and Capital Contrib	\$0	\$0	\$0	\$0	\$0	
Interest Revenue	\$263,547	\$361,980	\$361,980	\$361,980	\$0	0.0%
Fees and Service Charges	\$4,601,210	\$4,630,944	\$4,399,392	\$4,569,827	(\$61,117)	(1.3%)
Other Local Revenues	\$11,174	\$2,000	\$0	\$0	(\$2,000)	(100.0%)
Transfers	\$0	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$140,541	\$0	\$0	\$212,239	\$212,239	
Less: Current Year Surplus	\$0	(\$81,941)	(\$39,681)	\$0	\$81,941	(100.0%)
<b>Dedicated Sources</b>	<b>\$5,016,472</b>	<b>\$4,912,983</b>	<b>\$4,721,691</b>	<b>\$5,144,046</b>	<b>\$231,063</b>	<b>4.7%</b>
General Sources	\$0	\$0	\$0	\$0	\$0	
<b>Total Funding Sources</b>	<b>\$5,016,472</b>	<b>\$4,912,983</b>	<b>\$4,721,691</b>	<b>\$5,144,046</b>	<b>\$231,063</b>	<b>4.7%</b>

## Department Summary

### Description

The Parking Utility operates, maintains, and administers six parking facilities and eight surface lots as well as on-street parking meters. It is responsible for the collection of income from the facilities, the collection and data preparation of parking and parking facility studies, plus the installation and maintenance of the parking meters, gates, attendant buildings, and other facilities.

### Department Objective/Goals

The Parking Utility provides and maintains convenient and adequate parking, both on-street and off-street, in the downtown and college campus areas. The Parking Utility collects income for the financing, maintenance, and operation of the parking garages, parking meters, and surface lots.

### Highlights/Significant Changes

- **No parking permit or meter rate increases proposed for FY 2020.**
- Personnel services includes an increase of \$109,697 which includes the pay package and the addition of two positions to provide 24 hour assistance with the parking garage gate arm system that will begin operation in fall of 2019.
- Personnel services includes the following pay package for FY 2020: classifications have been moved to new pay bands as recommended by our consultants which may have resulted in a move to minimum adjustment for some employees. There is funding included for an incremental move toward the midpoint for employees that have been in their classification for 3, 4, or 5 years. In order to help address compression issues, a time in class adjustment has been included which is equal to 0.5% for each year employees have been in their classification more than five years. A 0.5% across the board increase has been included for all employees who are below the maximum rate for their pay band (which has been increased by the across the board increase). Supervisor adjustments have been implemented in order to ensure supervisors make 1% above the highest hourly rate of employees they supervise.

### Highlights/Significant Changes (continued)

- Budget cuts of \$101,162 were taken to offset the pay plan cost of \$12,419 and the addition of (1) Maintenance Assistant and (1) Sr Building Maintenance Mechanic to work the evening shift for the gate arm system.
- Intragovernmental charges reflects a \$25,999 decrease primarily in Self Insurance fees as a lower amount was allocated to departments in order to use down excess reserves.
- Utilities, Services & Miscellaneous reflects a \$351,758 increase due to increased capital project funding. Two major projects planned for next year include a replacement of cameras in the parking garages and garage security fencing at the Fifth and Walnut garage.
- Other reflects a decrease of \$203,018 due to lower interest expenses on outstanding debt.
- Per the recommendation of the City of Columbia's 2016 Parking and Traffic Management Task Force, and now the Parking Advisory Commission, the Parking Utility has hired Walker Consultants to complete both a Parking Utility Baseline Review and the facilitation of the development of a Residential Parking by Permit Only (RPPO) Program. The Baseline Review will serve as a starting point for an in-depth long-term operational and capital needs assessment for the utility; and the development of the RPPO program will provide an option for neighborhoods adjacent to downtown to mediate on-street parking challenges. Both of these efforts are currently underway and status updates will be provided at the onset of Fiscal Year 2020, or earlier.

**Strategic Priority: Infrastructure - ensure that there are plans and resources to meet existing and future physical infrastructure demands.**

## Authorized Personnel

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
9905 - Deputy City Manager	0.05	0.05	0.05	0.05	
6204 - Financial Analyst	0.20	0.20	0.20	0.20	
5901 - Director, Public Works	0.10	0.10	0.10	0.10	
5800 - Asst. to the Pub. Works Dir.	0.15	0.15	0.15	0.15	
4702 - Transit & Parking Manager	0.50	0.50	0.50	0.50	
3032 - Parking Meter Repair Tech-773	1.00	1.00	1.00	1.00	
3024 - Parking Supervisor #	1.00	1.00	1.00	0.00	(1.00)
3024 - Parking Utility Supervisor #	0.00	0.00	0.00	1.00	1.00
3018 - Parking Meter Repair. Asst.-773	2.00	2.00	2.00	2.00	
2397 - Maintenance Assistant - 773 ^	0.00	0.00	0.00	1.00	1.00
2395 - Maintenance Associate - 773	1.00	1.00	1.00	1.00	
2394 - Senior Bldg. Maint. Mech. - 773 ^	0.00	0.00	0.00	1.00	1.00
2003 - Custodian-773	2.00	2.00	2.00	2.00	
1007 - Administrative Supervisor	0.30	0.30	0.30	0.30	
1006 - Senior Admin. Support Asst. *	1.75	1.75	1.75	1.65	(0.10)
<b>Total Personnel</b>	<b>10.05</b>	<b>10.05</b>	<b>10.05</b>	<b>11.95</b>	<b>1.90</b>
Permanent Full-Time	10.05	10.05	10.05	11.95	1.90
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>10.05</b>	<b>10.05</b>	<b>10.05</b>	<b>11.95</b>	<b>1.90</b>

^ In FY 2020 (1) 1.00 FTE Maintenance Assistant - 773 and (1) 1.00 FTE Senior Building Maintenance Mechanic were added for night shift duties related to the gate-arm system and other parking infrastructure duties.

\* In FY 2020, 0.10 FTE Senior Administrative Support Assistant was reallocated to Streets and Engineering.

# In FY 2020 (1) Parking Supervisor title was changed to Parking Utility Supervisor

## Capital Projects

### Major Projects

- Camera System Replacement
- City Hall Alley - parking pavers
- Elevator Upgrades
- Garage Security Fencing
- Major Maintenance: 8th/Cherry Parking Structure
- Short Street Garage bathroom

### Fiscal Impact

- Camera System Replacement - no fiscal impact, will continue to have maintenance agreements on the new cameras.

## Budget Detail

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B
Personnel Services	\$8,679	\$0	\$0	\$0	\$0
Supplies and Materials	\$322	\$0	\$0	\$0	\$0
Travel and Training	\$0	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0
Utilities, Services, & Misc.	\$1,281,502	\$600,000	\$600,000	\$860,000	\$260,000
Capital	\$0	\$0	\$0	\$0	\$0
Other	\$24,800	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$1,315,303</b>	<b>\$600,000</b>	<b>\$600,000</b>	<b>\$860,000</b>	<b>\$260,000</b>

## Parking

## Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
<b>Parking</b>								
1 Garage Gate Arms & Payment System - PK059 [ID: 1873]							2017	2019
Total								
2 Parking Infra Upgrades & Maint PK062 [ID: 2064]							2018	2018
Ent Rev		\$200,000	\$200,000	\$200,000				
Total		\$200,000	\$200,000	\$200,000				
3 Camera System Replacement PK065 [ID: 2111]							2019	2019
Ent Rev	\$300,000							
Total	\$300,000							
4 City Hall Alley - Parking Pavers PK072 [ID: 2158]							2020	2020
Ent Rev	\$30,000							
Total	\$30,000							
5 Electric Charging Station PK073 [ID: 2159]							2021	2021
Ent Rev		\$20,000						
Total		\$20,000						
6 Elevator Upgrades PK069 [ID: 2155]							2020	2020
Ent Rev	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000			
Total	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000			
7 Garage Security Fencing PK071 [ID: 2157]							2020	2020
Ent Rev	\$300,000							
Total	\$300,000							
8 MM - 8th/Cherry Parking Structure PK067 [ID: 2112]							2020	2020
Ent Rev	\$100,000							
Total	\$100,000							
9 Short Street Garage Bathroom PK070 [ID: 2156]							2020	2020
Ent Rev	\$30,000							
Total	\$30,000							
10 Downtown Parking Garage [ID: 1830]							2025	2026
Ent Rev						\$2,860,000		
Unfunded						\$12,140,000		
Total						\$15,000,000		

### Parking Funding Source Summary

Ent Rev	\$860,000	\$320,000	\$300,000	\$300,000	\$100,000	
New Funding	\$860,000	\$320,000	\$300,000	\$300,000	\$100,000	\$0
Total	\$860,000	\$320,000	\$300,000	\$300,000	\$100,000	\$0

### Parking Current Capital Projects

1 5th/Walnut Repair PK068 [ID: 2146]							2018	2019
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D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Parking

Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
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Parking Current Capital Projects

Parking								
2	8th & Cherry - Energy Efficiency - PK058 [ID: 1968]						2016	2016
3	MM - 10th/Cherry Parking Structure PK064 [ID: 2072]						2018	2018
4	MM - Plaza Garage PK066 [ID: 2113]						2019	2019
5	Parking Ramp Access Control PK063 [ID: 2065]						2019	2019
6	Short St. Parking Garage - PK051 [ID: 971]						2011	2012

Parking Impact of Capital Projects

MM - Plaza Garage PK066 [ID: 2113]								
Continued maintenance through painting, joint sealant and deck replacement as needed.								

## Debt Service Information

'12 Parking System S.O. Impr Bonds A-1, A-2 (03/08/12)	Original Issue	Interest Rates	Maturity Date	Amount Outstanding
	\$8,925,000	.55% - 4.00%	03/01/31	\$6,085,000

In March 2012, the City issued \$8,925,000 of Taxable (\$1,665,000) and Tax-Exempt (\$7,260,000) Special Obligation Improvement Bonds. The Bonds were issued for the purpose of financing the Short Street Garage.

'15 Parking System S.O. Refunding Bonds (12/8/15)	Original Issue	Interest Rates	Maturity Date	Amount Outstanding
	\$1,135,000	5.00%	02/01/21	\$225,000

In December 2015, the City issued \$7,080,000 of Special Obligation Revenue Refunding Bonds. A portion of the issue, \$1,135,000 was to currently refund the outstanding portion, \$1,135,000 of the City's Special Obligation Revenue Refunding and Improvement Bonds, Series 2006 Parking portions

'19 Parking System S.O. Refunding Bonds (03/18/19)	Original Issue	Interest Rates	Maturity Date	Amount Outstanding
	\$10,400,000	2.3% - 5.00%	03/01/34	\$10,400,000

In April of 2019, the City of Columbia issued \$10,400,000 of Taxable Special Obligation Refunding Bonds. The Bonds were issued to refund the outstanding portion of the Series 2009 Special Obligation Build America Bonds.

## Debt Service Requirements

### Parking Special Obligation Bonds

Year	Principal Requirements	Interest Requirements	Total Requirements
2020	\$895,000	\$530,553	\$1,425,553
2021	\$915,000	\$502,265	\$1,417,265
2022	\$1,060,000	\$473,753	\$1,533,753
2023	\$1,085,000	\$442,728	\$1,527,728
2024	\$1,125,000	\$411,033	\$1,536,033
2025	\$1,160,000	\$371,563	\$1,531,563
2026	\$1,205,000	\$322,488	\$1,527,488
2027	\$1,255,000	\$271,994	\$1,526,994
2028	\$1,300,000	\$227,025	\$1,527,025
2029	\$1,330,000	\$190,288	\$1,520,288
2030	\$1,370,000	\$149,650	\$1,519,650
2031	\$1,415,000	\$102,050	\$1,517,050
2032	\$840,000	\$65,250	\$905,250
2033	\$865,000	\$39,675	\$904,675
2034	\$890,000	\$13,350	\$903,350
<b>Total</b>	<b>\$16,710,000</b>	<b>\$4,113,661</b>	<b>\$20,823,661</b>

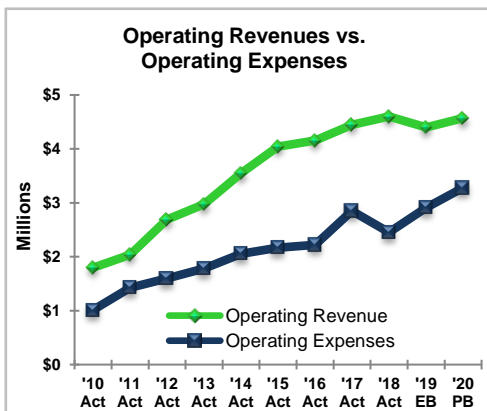


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**Revenues, Expenses and Changes in Net Position  
Parking Utility Fund**

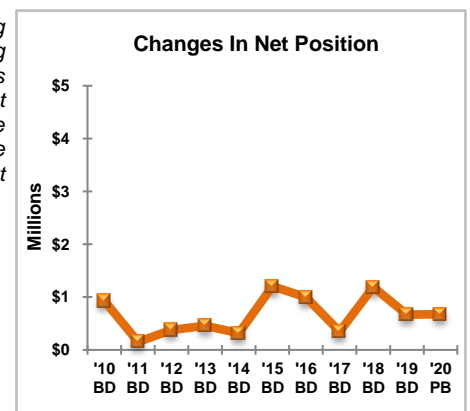
	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Operating Revenues:</b>				
Meters	\$2,057,393	\$2,053,040	\$1,941,869	\$2,070,000
Garages	\$1,990,984	\$2,072,174	\$1,923,409	\$1,944,031
Reserved Lots	\$354,988	\$361,749	\$353,275	\$383,061
Other	\$197,845	\$143,981	\$180,839	\$172,735
<b>Total Operating Revenues</b>	<b>\$4,601,210</b>	<b>\$4,630,944</b>	<b>\$4,399,392</b>	<b>\$4,569,827</b>
<b>Operating Expenses:</b>				
Personnel Services	\$526,782	\$642,570	\$579,642	\$752,267
Supplies & Materials	\$288,516	\$276,750	\$133,807	\$279,578
Travel & Training	\$6,236	\$11,700	\$11,700	\$12,000
Intragovernmental Charges	\$240,828	\$343,126	\$343,126	\$317,127
Utilities, Services & Other Misc.	\$384,373	\$684,820	\$700,556	\$776,578
Depreciation	\$1,007,839	\$1,141,694	\$1,141,694	\$1,141,694
<b>Total Operating Expenses</b>	<b>\$2,454,574</b>	<b>\$3,100,660</b>	<b>\$2,910,525</b>	<b>\$3,279,244</b>
<b>Operating Income (Loss)</b>	<b>\$2,146,636</b>	<b>\$1,530,284</b>	<b>\$1,488,867</b>	<b>\$1,290,583</b>
<b>Non-Operating Revenues:</b>				
Investment Revenue	\$263,547	\$361,980	\$361,980	\$361,980
Grants	\$0	\$0	\$0	\$0
Misc. Non-Operating Revenue	\$11,174	\$2,000	\$0	\$0
<b>Total Non-Operating Revenues</b>	<b>\$274,721</b>	<b>\$363,980</b>	<b>\$361,980</b>	<b>\$361,980</b>
<b>Non-Operating Expenses:</b>				
Interest Expense	\$912,676	\$884,292	\$882,372	\$530,553
Bank & Paying Agent Fees	\$554	\$515	\$2,966	\$515
Loss on Disposal Assets	\$0	\$0	\$0	\$0
Amortization	\$0	\$0	\$0	\$0
<b>Total Non-Operating Expenses</b>	<b>\$913,230</b>	<b>\$884,807</b>	<b>\$885,338</b>	<b>\$531,068</b>
<b>Total Non-Operating Revenues (Expenses)</b>	<b>(\$638,509)</b>	<b>(\$520,827)</b>	<b>(\$523,358)</b>	<b>(\$169,088)</b>
<b>Income (Loss) Before Transfers</b>	<b>\$1,508,127</b>	<b>\$1,009,457</b>	<b>\$965,509</b>	<b>\$1,121,495</b>
Transfers In	\$0	\$0	\$0	\$0
Transfers Out - Operating	(\$295,563)	(\$298,013)	(\$298,013)	(\$448,734)
Transfers Out - CIP	(\$24,800)	\$0	\$0	\$0
<b>Total Transfers and Contributions</b>	<b>(\$320,363)</b>	<b>(\$298,013)</b>	<b>(\$298,013)</b>	<b>(\$448,734)</b>
<b>Changes In Net Position</b>	<b>\$1,187,764</b>	<b>\$711,444</b>	<b>\$667,496</b>	<b>\$672,761</b>
Net Position - Beginning	\$17,090,066	\$18,277,830	\$18,277,830	\$18,945,326
<b>Net Position - Ending</b>	<b>\$18,277,830</b>	<b>\$18,989,274</b>	<b>\$18,945,326</b>	<b>\$19,618,087</b>

*Note: This statement does not include capital addition expenses, capital project expenses, or debt principal payments.*



Operating revenues have been above operating expenses for the past ten years. The operating revenues are also used to fund capital project costs and make debt principal payments which are not included in this statement. For a more complete look at total sources and uses, please refer to the financial sources and uses statement on the next page.

*Changes in Net Position were positive for all years.*



### Financial Sources and Uses Parking Utility Fund

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Financial Sources</b>				
Meters	\$2,057,393	\$2,053,040	\$1,941,869	\$2,070,000
Garages	\$1,990,984	\$2,072,174	\$1,923,409	\$1,944,031
Reserved Lot	\$354,988	\$361,749	\$353,275	\$383,061
Other Fees	\$197,845	\$143,981	\$180,839	\$172,735
Interest Revenue	\$263,547	\$361,980	\$361,980	\$361,980
Less: GASB 31 Interest Adjustment	\$131,973	\$0	\$0	\$0
Miscellaneous Revenue	\$11,174	\$2,000	\$0	\$0
<b>Total Financial Sources Before Transfers</b>	<b>\$5,007,904</b>	<b>\$4,994,924</b>	<b>\$4,761,372</b>	<b>\$4,931,807</b>
Transfers In	\$0	\$0	\$0	\$0
<b>Total Financial Sources</b>	<b>\$5,007,904</b>	<b>\$4,994,924</b>	<b>\$4,761,372</b>	<b>\$4,931,807</b>
<b>Financial Uses</b>				
Personnel Services	\$526,782	\$642,570	\$579,642	\$752,267
Less: GASB 16 Vacation Liability Adjustment	(\$2,631)	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	\$2,934	\$0	\$0	\$0
Less: GASB 75 Adjustment	\$1,046	\$0	\$0	\$0
Supplies & Materials	\$288,516	\$276,750	\$133,807	\$279,578
Travel & Training	\$6,236	\$11,700	\$11,700	\$12,000
Intragovernmental Charges	\$240,828	\$343,126	\$343,126	\$317,127
Utilities, Services & Other Misc.	\$384,373	\$684,820	\$700,556	\$776,578
Interest Expense	\$912,676	\$884,292	\$882,372	\$530,553
Bank and Paying Agent Fees	\$554	\$515	\$2,966	\$515
Transfers Out	\$295,563	\$298,013	\$298,013	\$448,734
Principal Payments	\$1,041,694	\$1,069,016	\$1,485,414	\$895,000
Capital Additions	\$37,802	\$29,503	\$27,815	\$25,000
Enterprise Revenues used for Capital Projects	\$1,315,303	\$600,000	\$600,000	\$860,000
<b>Total Financial Uses</b>	<b>\$5,051,676</b>	<b>\$4,840,305</b>	<b>\$5,065,411</b>	<b>\$4,897,352</b>
<b>Financial Sources Over/(Under) Financial Uses</b>	<b>(\$43,772)</b>	<b>\$154,619</b>	<b>(\$304,039)</b>	<b>\$34,455</b>
<b>Unassigned Cash Reserves for Operations</b>				
Beginning Unassigned Cash Reserve		2402009	\$2,402,009	\$1,898,139
Financial Sources Over/(Under) Uses		154619	(\$304,039)	\$34,455
Cash and Cash Equivalents	\$3,305,360			
Less: GASB 31 Pooled Cash Adjustment	\$517,633			
Less: Cash Restricted for RPPO program	(\$126,710)	(\$199,831)	(\$199,831)	(\$134,400)
Less: Cash Restricted for Capital Projects*	(\$1,294,274)			
<b>Ending Unassigned Cash Reserve</b>	<b>\$2,402,009</b>	<b>\$2,356,797</b>	<b>\$1,898,139</b>	<b>\$1,798,194</b>
Budgeted Operating Expenses w/o Depr	\$1,937,513	\$1,964,269	\$1,964,269	\$2,137,550
Add: Budgeted Interest Expense	\$966,699	\$884,292	\$884,292	\$530,553
Add: Budgeted Bank and Paying Agent Fees	\$515	\$515	\$515	\$515
Add: Budgeted Operating Transfers Out	\$295,563	\$298,013	\$298,013	\$448,734
Add: Budgeted Principal Payments	\$1,041,694	\$1,069,016	\$1,069,016	\$895,000
Add: Budgeted Capital Additions	\$42,000	\$7,000	\$7,000	\$25,000
Add: Budgeted Ent Revenue for CIP	\$300,000	\$600,000	\$600,000	\$860,000
Total Budgeted Financial Uses	\$4,583,984	\$4,823,105	\$4,823,105	\$4,897,352
Less: Ent Rev Budgeted for current year CIP	(\$300,000)	(\$600,000)	(\$600,000)	(\$860,000)
<b>Operational Expenses</b>	<b>\$4,283,984</b>	<b>\$4,223,105</b>	<b>\$4,223,105</b>	<b>\$4,037,352</b>
x Cash Reserve Target %	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$856,797	\$844,621	\$844,621	\$807,470
Add: Ent Rev Budgeted for current year CIP	\$300,000	\$600,000	\$600,000	\$860,000
<b>Budgeted Cash Reserve Target</b>	<b>\$1,156,797</b>	<b>\$1,444,621</b>	<b>\$1,444,621</b>	<b>\$1,667,470</b>
<b>Above/(Below) Budgeted Cash Reserve Target</b>	<b>\$1,245,212</b>	<b>\$912,176</b>	<b>\$453,518</b>	<b>\$130,724</b>
<b>Rate Increase</b>				
Permit - Garages - per month	\$5.00	\$0.00	\$0.00	\$0.00
Permit - Garages Reserved - per month	\$25.00	\$0.00	\$0.00	\$0.00
Permit - Garages (Plaza/8th & Cherry only) - per month	\$25.00	\$0.00	\$0.00	\$0.00
Permit - Garages Reserved (Plaza/8th & Cherry only)	\$25.00	\$0.00	\$0.00	\$0.00
Permit - Surface Lots - per month	\$5.00	\$0.00	\$0.00	\$0.00
Meter - On-Street (Areas 1-6) & Surface Lots - hourly	\$0.00	\$0.00	\$0.00	\$0.00
Meter - On-Street (Campus) - hourly	\$0.00	\$0.00	\$0.00	\$0.00
Meter - Garage - hourly	\$0.00	\$0.00	\$0.00	\$0.00
Debt Coverage Ratio	1.74	1.37	1.11	1.71

### Financial Sources and Uses Parking Utility Fund

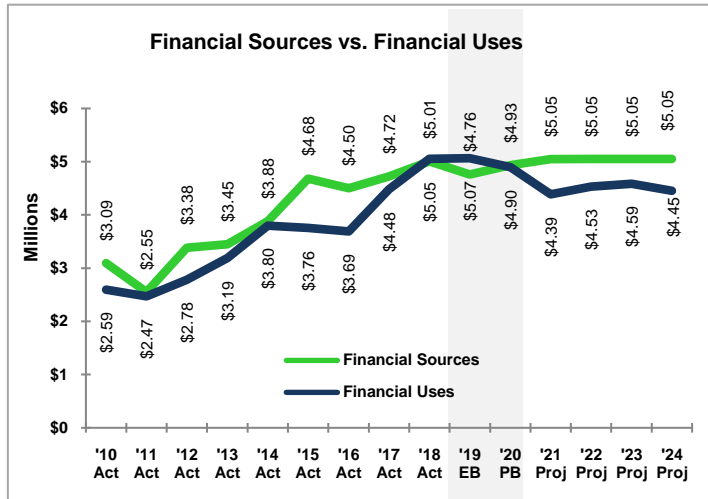
Projected FY 2021	Projected FY 2022	Projected FY 2023	Projected FY 2024
\$2,070,000	\$2,070,000	\$2,070,000	\$2,070,000
\$2,079,743	\$2,083,666	\$2,083,666	\$2,083,666
\$361,749	\$361,749	\$361,749	\$361,749
\$172,285	\$173,236	\$173,236	\$173,236
\$361,980	\$361,980	\$361,980	\$361,980
\$0	\$0	\$0	\$0
\$450	\$450	\$450	\$450
<b>\$5,046,207</b>	<b>\$5,051,081</b>	<b>\$5,051,081</b>	<b>\$5,051,081</b>
\$0	\$0	\$0	\$0
<b>\$5,046,207</b>	<b>\$5,051,081</b>	<b>\$5,051,081</b>	<b>\$5,051,081</b>

\$767,312	\$782,658	\$798,311	\$814,277
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$292,743	\$306,670	\$321,405	\$336,998
\$12,240	\$12,485	\$12,735	\$12,990
\$320,828	\$328,911	\$338,106	\$348,178
\$805,680	\$817,925	\$840,744	\$854,173
\$502,265	\$473,753	\$442,728	\$411,033
\$515	\$515	\$515	\$515
\$448,734	\$448,734	\$448,734	\$448,734
\$915,000	\$1,060,000	\$1,085,000	\$1,125,000
\$0	\$0	\$0	\$0
\$320,000	\$300,000	\$300,000	\$100,000
<b>\$4,385,317</b>	<b>\$4,531,651</b>	<b>\$4,588,278</b>	<b>\$4,451,898</b>
<b>\$660,890</b>	<b>\$519,430</b>	<b>\$462,803</b>	<b>\$599,183</b>

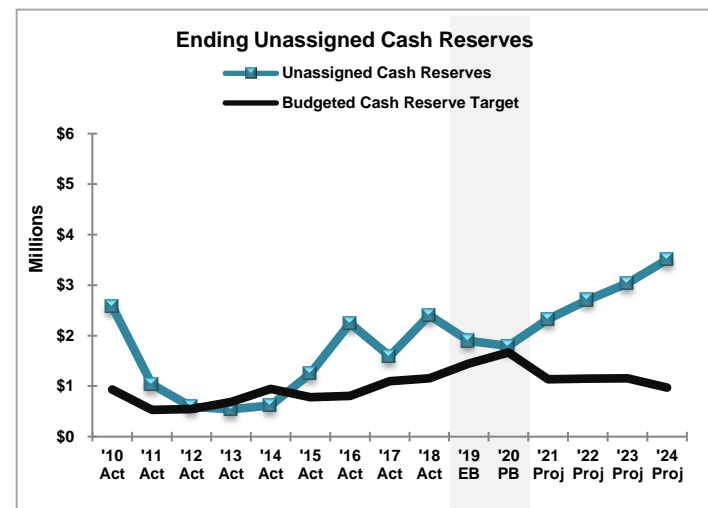
\$1,798,194	\$2,324,684	\$2,709,714	\$3,038,117
\$660,890	\$519,430	\$462,803	\$599,183
(\$134,400)	(\$134,400)	(\$134,400)	(\$134,400)
<b>\$2,324,684</b>	<b>\$2,709,714</b>	<b>\$3,038,117</b>	<b>\$3,502,900</b>

\$2,198,803	\$2,248,649	\$2,311,301	\$2,366,616
\$502,265	\$473,753	\$442,728	\$411,033
\$515	\$515	\$515	\$515
\$448,734	\$448,734	\$448,734	\$448,734
\$915,000	\$1,060,000	\$1,085,000	\$1,125,000
\$0	\$0	\$0	\$0
\$320,000	\$300,000	\$300,000	\$100,000
<b>\$4,385,317</b>	<b>\$4,531,651</b>	<b>\$4,588,278</b>	<b>\$4,451,898</b>
(\$320,000)	(\$300,000)	(\$300,000)	(\$100,000)
<b>\$4,065,317</b>	<b>\$4,231,651</b>	<b>\$4,288,278</b>	<b>\$4,351,898</b>
x 20%	x 20%	x 20%	x 20%
\$813,063	\$846,330	\$857,656	\$870,380
\$320,000	\$300,000	\$300,000	\$100,000
<b>\$1,133,063</b>	<b>\$1,146,330</b>	<b>\$1,157,656</b>	<b>\$970,380</b>
<b>\$1,191,621</b>	<b>\$1,563,384</b>	<b>\$1,880,461</b>	<b>\$2,532,520</b>

\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00
1.75	1.59	1.56	1.51



Financial sources have been above financial uses for all years except FY 2018 and Est FY 2019. In FY 2019, the Parking fund paid the remaining balance of the Designated Loan Fund to use down cash and save on the interest expenses. In enterprise funds such as the Parking Fund, it is normal to build up funds over time and then use them to fund a capital project. There are no warning trends observed.



There was a significant use of reserves from FY 2010 through FY 2014 due to the construction of two additional parking garages, the Fifth & Walnut parking garage and the Short Street parking garage. In FY 2013 and FY 2014 unassigned cash reserves dropped below the budgeted cash reserve target. The City approved several meter and permit fee increases from FY 2011 through FY 2016 which have helped improve the reserves. FY 2018 - FY 2020 included higher capital project funding to add gate arms in parking garages, replace security cameras, install security fencing on Fifth & Walnut garage and perform necessary garage maintenance.

Reserves reflect an increase beginning in FY 2021. The City is working with consultants to determine future parking infrastructure, technology and service needs. This could result in the purchase of new technologies for streamlined customer service, additional staffing and services to manage neighborhood parking and increased parking demand related to population growth, additional infrastructure improvements in all municipal parking garages and the potential construction of a new parking garage. If an additional parking garage needs to be constructed, cash reserves could fall below the budgeted cash reserve target and fees will need to be increased in future years to fund the construction. It will be important for the Parking Fund to continue to build up cash to be able to fund a number of capital, technology and service project needs in the next five years.

# Parking Fees and Charges

			FY 2019	FY 2020
	Chapter/ Section	Date Last Changed	Fee	Fee
<b>Hourly parking; fees for certain facilities</b>				
Parking fees between the hours of 8:00 am and 6:00 pm on the municipal parking plaza (except on Saturdays, Sundays and holidays)	14-391(a)(1)	12-02-13	\$0.25/ half hour	\$0.25/ half hour
Parking fees between the hours of 8:00 a.m. and 6:00 p.m. in the areas designated for public parking in the municipal parking garage located at the northeast corner of Cherry and Eighth Streets (except Saturdays, Sundays and holidays)	14-391(1)(2)	12-02-13	\$0.25/ half hour	\$0.25/ half hour
Parking fees between the hours of 8:00 a.m. and 6:00 p.m. in the areas designated for public parking in the municipal parking garage located at the southeast corner of Cherry and Tenth Streets (except Saturdays, Sundays and holidays)	14-391(1)(3)	12-02-13	\$0.50/ hour	\$0.50/ hour
Parking fees between the hours of 8:00 a.m. and 6:00 p.m. in the areas designated for public parking in the municipal parking garage located at the southeast corner of Cherry and Sixth Streets (except Saturdays, Sundays and holidays)	14-391(1)(4)	12-02-13	\$0.50/ hour	\$0.50/ hour
Parking fees between the hours of 8:00 a.m. and 6:00 p.m. in the areas designated for public parking in the municipal parking garage located at the southeast corner of Walnut and Fifth Streets (except Saturdays, Sundays and holidays)	14-391(1)(5)	12-02-13	\$0.50/ hour	\$0.50/ hour
Parking fees between the hours of 8:00 a.m. and 6:00 p.m. in the areas designated for public parking in the municipal parking garage located at the southeast and southwest corners of Short Street and Walnut Street intersection (except Saturdays, Sundays and holidays)	14-391(1)(6)	12-02-13	\$0.50/ hour	\$0.50/ hour
<b>Parking fees for unmetered off-street facilities</b>				
<b>8th &amp; Cherry Covered</b> Parking permit for parking in a non-designated unmetered parking space in the municipal parking garage located at the northeast corner of Eighth and Cherry Streets (Covered) First, second, third and fourth floors: - Monthly - Quarterly - Yearly	14-393(a)	01-01-18	\$100	\$100
		01-01-18	\$295	\$295
		01-01-18	\$1,100	\$1,100
<b>8th &amp; Cherry Reserved</b> Designated parking space in the municipal parking garage located at the northeast corner of Eighth and Cherry Streets (Reserved) - Monthly - Quarterly - Yearly  The yearly permit rate will be discounted by five (5) percent when purchased in groups of five (5) or more by any one (1) individual, business or agency.	14-393(a)	01-01-18	\$140	\$140
		01-01-18	\$420	\$420
		01-01-18	\$1,680	\$1,680
<b>Armory Lot</b> Parking permit for parking in a non-designated parking space in the municipal lot located at Eighth and Ash Streets - Monthly - Quarterly - Yearly	14-393(b)	01-01-18	\$75	\$75
		01-01-18	\$220	\$220
		01-01-18	\$825	\$825
<b>9th &amp; Ash Lot</b> Parking permit for parking in designated parking spaces in Municipal Lot No. 7, located north of Ash Street between Eighth and Ninth Streets - Monthly - Quarterly - Yearly	14-393(c)	01-01-18	\$75	\$75
		01-01-18	\$220	\$220
		01-01-18	\$825	\$825

# Parking Fees and Charges

			FY 2019	FY 2020
	Chapter/ Section	Date Last Changed	Fee	Fee
<b>Wabash</b> Parking permit for parking in all parking spaces in the municipal lot located east of Tenth Street and north of the alley north of Walnut Street - Monthly - Quarterly - Yearly	14-393(d)	01-01-18 01-01-18 01-01-18	\$75 \$220 \$825	\$75 \$220 \$825
<b>Plaza Uncovered and Covered</b> Fourth floor, third floor the NE and SW Sections, and the north 1/2 of the bottom tier: (Covered) - Monthly - Quarterly - Yearly	14-393(f)(2)	01-01-18 01-01-18 01-01-18	\$100 \$285 \$1,100	\$100 \$285 \$1,100
<b>Plaza Reserved.</b> Designated parking space in the municipal parking plaza located south of Walnut Street between Seventh and Eighth Streets (Reserved) - Monthly - Quarterly - Yearly The yearly permit rate will be discounted by five (5) percent when purchased in groups of five (5) or more by any one (1) individual, business or agency.	14-393(f)	01-01-18 01-01-18 01-01-18	\$140 \$420 \$1,680	\$140 \$420 \$1,680
<b>Providence &amp; Broadway Lot (not currently used)</b> Parking permit for parking in all parking spaces in the west row of the municipal lot located at the southeast corner of Broadway and Providence Road - Monthly - Quarterly - Yearly	14-393(g)	01-01-18 01-01-18 01-01-18	\$75 \$220 \$825	\$75 \$220 \$825
<b>10th &amp; Cherry Covered and Uncovered</b> Parking permit for parking in a non-designated parking space in the areas designated for permit parking in the municipal parking structure located at the southeast corner of Tenth and Cherry Streets First, second and third floors: (Covered) - Monthly - Quarterly - Yearly  Top tier (Uncovered): - Monthly - Quarterly - Yearly	14-393(h)(1)  14-393(h)(2)	01-01-18 01-01-18 01-01-18  01-01-18 01-01-18 01-01-18	\$80 \$235 \$880  \$80 \$235 \$880	\$80 \$235 \$880  \$80 \$235 \$880
<b>10th &amp; Cherry Reserved</b> Designated parking space in the municipal parking structure located at the southeast corner of Tenth and Cherry Streets (Reserved) - Monthly - Quarterly - Yearly	14-393(h)	01-01-18 01-01-18 01-01-18	\$120 \$360 \$1,440	\$120 \$360 \$1,440

# Parking Fees and Charges

			FY 2019	FY 2020
	Chapter/ Section	Date Last Changed	Fee	Fee
<b>6th &amp; Cherry covered and Uncovered</b> Parking permit for parking in a non-designated parking space in the areas designated for permit parking in the municipal parking structure located at the southwest corner of Sixth and Cherry Streets First, second and third floors: (Covered) - Monthly - Quarterly - Yearly  Top tier (Uncovered): - Monthly - Quarterly - Yearly	14-393(i)(1)	01-01-18 01-01-18 01-01-18	\$80 \$235 \$880	\$80 \$235 \$880
	14-393(i)(2)	01-01-18 01-01-18 01-01-18	\$80 \$235 \$880	\$80 \$235 \$880
<b>6th &amp; Cherry Reserved</b> Designated parking space in the municipal parking structure located at the southeast corner of Tenth and Cherry Streets (Reserved) - Monthly - Quarterly - Yearly	14-393(i)	01-01-18 01-01-18 01-01-18	\$120 \$360 \$1,440	\$120 \$360 \$1,440
<b>5th &amp; Walnut covered &amp; uncovered</b> Parking permit for parking in a non-designated parking space in the areas designated for permit parking in the municipal parking structure located at the southeast corner of Walnut Street and Fifth Street All covered floors: (Covered) - Monthly - Quarterly - Yearly	14-393(j)(1)	01-01-18 01-01-18 01-01-18	\$80 \$235 \$880	\$80 \$235 \$880
<b>5th &amp; Walnut covered &amp; uncovered (Continued)</b> Top tier (Uncovered): - Monthly - Quarterly - Yearly	14-393(j)(2)	01-01-18 01-01-18 01-01-18	\$80 \$235 \$880	\$80 \$235 \$880
<b>5th &amp; Walnut Reserved</b> Designated parking space in the municipal parking structure located at the southeast corner of Tenth and Cherry Streets (Reserved) - Monthly - Quarterly - Yearly	14-393(i)	01-01-18 01-01-18 01-01-18	\$120 \$360 \$1,440	\$120 \$360 \$1,440
<b>Short Street covered and uncovered</b> Parking permit for parking in a non-designated parking space in the areas designated for permit parking in the municipal parking structure located at the southeast and southwest corners of the Short Street and Walnut Street intersection  All non-reserved permitted spaces - Monthly - Quarterly - Yearly	14-393(k)(1)	01-01-18 01-01-18 01-01-18	\$80 \$235 \$880	\$80 \$235 \$880
<b>Short Street Reserved</b> Designated parking space in the municipal parking structure located at the southeast and southwest corners of the Short Street and Walnut Street intersection (Reserved) - Monthly - Quarterly - Yearly	14-393(k)	01-01-18 01-01-18 01-01-18	\$120 \$360 \$1,440	\$120 \$360 \$1,440



# Parking Fees and Charges

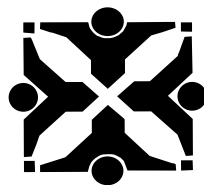
			FY 2019	FY 2020
	Chapter/ Section	Date Last Changed	Fee	Fee
<b>Parking Meter Rates</b>				
<i>Five (5) minutes for each five cents (\$0.05):</i>	14-413(a)(1)			
One-hour parking meter zone	14-413(a)(1)(a)	09-15-13	\$0.60	\$0.60
Two-hour parking meter zone	14-413(a)(1)(b)	09-15-13	\$1.20	\$1.20
Four-hour parking meter zone	14-413(a)(1)(c)	09-15-13	\$2.40	\$2.40
Five-hour parking meter zone	14-413(a)(1)(d)	09-15-13	\$3.00	\$3.00
<i>Five (5) minutes for each five cents (\$0.05):</i>				
Ten-hour parking meter zone	14-413(a)(2)	09-16-13	\$6.00	\$6.00
<i>Five (5) minutes for each five cents (\$0.05):</i>				
Twenty-four minute parking meter zone	14-413(a)(3)	09-16-13	\$0.24	\$0.24
Except that the parking meter rate for all City of Columbia parking meters located in the campus area shall be one dollar (\$1.00) per hour for all periods of time between the hours of 9:00 a.m. and 7:00 p.m. except on Sundays and holidays.	14-413(a)(4)	10-01-13	\$1.00/hour	\$1.00/hour
<b>Special Hoods</b>				
Contractors and service agencies, who exhibit a need to park vehicles at specific meter locations in order to perform their work	14-424(a)(1)	01-01-16	\$10/day	\$10/day
Private utilities companies, for the parking of service vehicles identifiable as such by color or signs	14-424(a)(2)	01-01-16	\$10/day	\$10/day
Churches and any business that establishes a business-related need for the issuance of such hoods	14-424(a)(3)	01-01-16	\$10/day	\$10/day
Handicapped persons, who establish an employment need for the issuance of such hood and who either are nonambulatory or who present a physician's certificate of need with respect to their handicap	14-424(a)(4)	05-07-12	\$2.50/day or	\$2.50/day or
<b>Annual or Monthly Parking hoods</b>				
The city manager shall have the authority to issue annual and or monthly parking hoods to service agencies, private utility companies, theater operators and funeral home operators who establish a reasonably definite basis of estimating their annual use of such hoods				
- Minimum fee for issuance of annual hoods	14-424(c)	05-07-12	\$0.60/est hour of usage	\$0.60/est hour of usage
- Monthly fee	14-424(c)	01-01-16	\$200	\$200
- Annual hood fee	14-424(c)	01-01-16	\$2,000	\$2,000
<b>Volunteer Police Works parking hoods</b>				
The city manager shall have the authority to issue parking hoods to the chief of police for the use of volunteer police workers while working in the police building and for use by the municipal court bailiff for duties relating to transporting inmates to and from municipal court.	14-424(d)	05-07-12	\$0.60/est hr of hood usage	\$0.60/est hr of hood usage
<b>Curb Loading Zones</b>				
Application fee	14-352	09-15-14	\$950/ parking space/ yr	\$950/ parking space/ yr



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# Railroad Utility

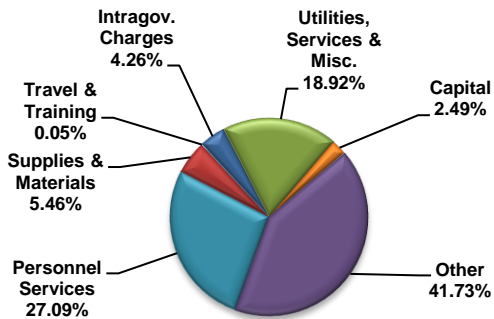
(Enterprise Fund)



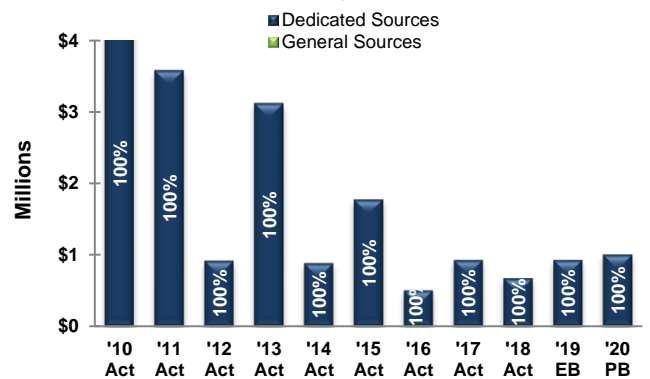
*City of Columbia*  
*Columbia, Missouri*

# Railroad Utility Fund

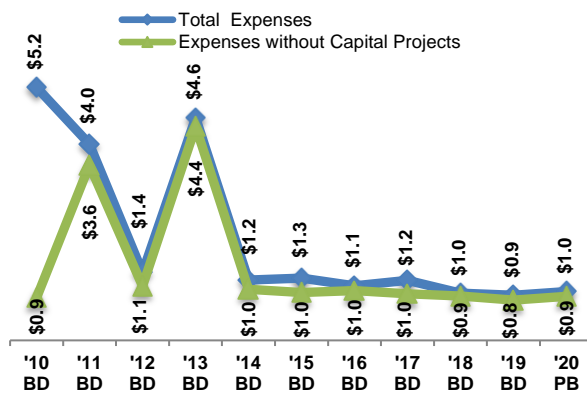
**FY 2020 Total Expenditures By Category**



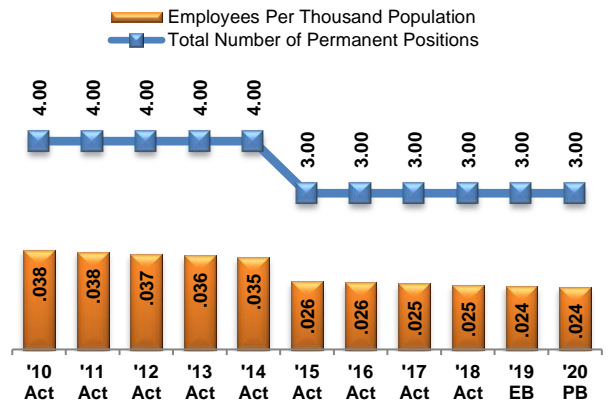
**Funding Sources**



**Budgeted Expense History (in Millions)**



**Permanent Positions**



## Appropriations (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$268,086	\$274,715	\$194,840	\$272,045	(\$2,670)	(1.0%)
Supplies & Materials	\$39,271	\$52,233	\$35,349	\$54,880	\$2,647	5.1%
Travel & Training	\$0	\$500	\$300	\$500	\$0	0.0%
Intragov. Charges	\$57,148	\$72,051	\$72,051	\$42,814	(\$29,237)	(40.6%)
Utilities, Services & Misc.	\$118,590	\$183,154	\$184,548	\$190,003	\$6,849	3.7%
Capital	\$42,636	\$25,000	\$25,000	\$25,000	\$0	0.0%
Other	\$443,106	\$473,154	\$417,212	\$419,042	(\$54,112)	(11.4%)
<b>Total</b>	<b>\$968,837</b>	<b>\$1,080,807</b>	<b>\$929,300</b>	<b>\$1,004,284</b>	<b>(\$76,523)</b>	<b>(7.1%)</b>
Operating Expenses	\$900,057	\$968,715	\$817,208	\$895,242	(\$73,473)	(7.6%)
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	0.0%
Debt Service	\$15,028	\$12,092	\$12,092	\$9,042	(\$3,050)	(25.2%)
Capital Additions	\$0	\$0	\$0	\$0	\$0	0.0%
Capital Projects	\$53,752	\$100,000	\$100,000	\$100,000	\$0	0.0%
<b>Total Expenses</b>	<b>\$968,837</b>	<b>\$1,080,807</b>	<b>\$929,300</b>	<b>\$1,004,284</b>	<b>(\$76,523)</b>	<b>(7.1%)</b>

## Funding Sources (Where the Money Comes From)

Grants and Capital Contrib	\$80,000	\$0	\$0	\$0	\$0	0.0%
Interest Revenue	\$1,683	\$8,604	\$13,834	\$8,604	\$0	0.0%
Fees and Service Charges	\$368,089	\$363,000	\$285,530	\$263,000	(\$100,000)	(27.5%)
Other Local Revenues	\$6,333	\$0	\$480	\$0	\$0	0.0%
Transfers	\$217,131	\$100,307	\$100,307	\$218,617	\$118,310	117.9%
Use of Prior Year Sources	\$295,601	\$608,896	\$529,149	\$514,063	(\$94,833)	(15.6%)
Less: Current Year Surplus	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Dedicated Sources</b>	<b>\$968,837</b>	<b>\$1,080,807</b>	<b>\$929,300</b>	<b>\$1,004,284</b>	<b>(\$76,523)</b>	<b>(7.1%)</b>
General Sources	\$0	\$0	\$0	\$0	\$0	0.0%
<b>Total Funding Sources</b>	<b>\$968,837</b>	<b>\$1,080,807</b>	<b>\$929,300</b>	<b>\$1,004,284</b>	<b>(\$76,523)</b>	<b>(7.1%)</b>

## Department Summary

### Description

This fund is responsible for the operation and maintenance of the short line Columbia Terminal Railroad (COLT).

Railroad is a department liaison for the Railroad Advisory Board.

### Department Objectives

To provide the customers of the Columbia Terminal Railroad with safe, reliable, and efficient rail service.

### Highlights/Significant Changes

- Personnel services reflects a \$2,670 decrease due to the retirement of a long-term employee. Pay plan costs are \$15,484. Personnel services includes the following pay package for FY 2020: classifications have been moved to new pay bands as recommended by our consultants which may have resulted in a move to minimum adjustment for some employees. There is funding included for an incremental move toward the midpoint for employees that have been in their classification for 3, 4, or 5 years. In order to help address compression issues, a time in class adjustment has been included which is equal to 0.5% for each year employees have been in their classification more than five years. A 0.5% across the board increase has been included for all employees who are below the maximum rate for their pay band (which has been increased by the across the board increase). Supervisor adjustments have been implemented in order to ensure supervisors make 1% above the highest hourly rate of employees they supervise.
- Intragovernmental charges reflect a \$29,237 decrease primarily in G&A fees due to a change in methodology.
- Other reflects a \$54,112 decrease due to depreciation and interest expense.

## Authorized Personnel

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
Railroad Fund Operations	3.00	3.00	3.00	3.00	
<b>Total Personnel</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	
Permanent Full-Time	3.00	3.00	3.00	3.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	

# Railroad Fund - Summary

Fund 503x

Budget Detail by Division						
	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
<b>Operations:</b>						
Personnel Services	\$256,970	\$274,715	\$194,840	\$272,045	(\$2,670)	(1.0%)
Supplies and Materials	\$39,271	\$52,233	\$35,349	\$54,880	\$2,647	5.1%
Travel and Training	\$0	\$500	\$300	\$500	\$0	0.0%
Intragovernmental Charges	\$57,148	\$72,051	\$72,051	\$42,814	(\$29,237)	(40.6%)
Utilities, Services, & Misc.	\$118,590	\$108,154	\$109,548	\$115,003	\$6,849	6.3%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$443,106	\$473,154	\$417,212	\$419,042	(\$54,112)	(11.4%)
<b>Total</b>	<b>\$915,085</b>	<b>\$980,807</b>	<b>\$829,300</b>	<b>\$904,284</b>	<b>(\$76,523)</b>	<b>(7.8%)</b>
<b>Capital Projects:</b>						
Personnel Services	\$11,116	\$0	\$0	\$0	\$0	
Supplies and Materials	\$0	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$0	\$75,000	\$75,000	\$75,000	\$0	0.0%
Capital	\$42,636	\$25,000	\$25,000	\$25,000	\$0	0.0%
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$53,752</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$0</b>	<b>0.0%</b>
<b>Department Totals</b>						
Personnel Services	\$268,086	\$274,715	\$194,840	\$272,045	(\$2,670)	(1.0%)
Supplies and Materials	\$39,271	\$52,233	\$35,349	\$54,880	\$2,647	5.1%
Travel and Training	\$0	\$500	\$300	\$500	\$0	0.0%
Intragovernmental Charges	\$57,148	\$72,051	\$72,051	\$42,814	(\$29,237)	(40.6%)
Utilities, Services, & Misc.	\$118,590	\$183,154	\$184,548	\$190,003	\$6,849	3.7%
Capital	\$42,636	\$25,000	\$25,000	\$25,000	\$0	0.0%
Other	\$443,106	\$473,154	\$417,212	\$419,042	(\$54,112)	(11.4%)
<b>Total</b>	<b>\$968,837</b>	<b>\$1,080,807</b>	<b>\$929,300</b>	<b>\$1,004,284</b>	<b>(\$76,523)</b>	<b>(7.1%)</b>

Authorized Personnel					
	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
2626 - Railroad Operator	1.00	1.00	1.00	1.00	
2620 - Railroad Operations Manager	1.00	1.00	1.00	1.00	
2410 - Railroad Maint. Specialist	1.00	1.00	1.00	1.00	
<b>Total Personnel</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	
Permanent Full-Time	3.00	3.00	3.00	3.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	

# Railroad Fund - Capital Projects

Budget Detail by Division
---------------------------

## Major Projects

- Annual Capital Maintenance
- Annual Rail Replacement Program
- Annual Surfacing Program
- Annual Tie Program

## Fiscal Impact

- None

## Railroad

## Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
<b>Railroad</b>								
<b>1 Annual Capital Maintenance - R0045 [ID: 626]</b>								
Ent Rev	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000			
<b>Total</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>			
<b>2 Annual Rail Replacement Program - R0014 [ID: 627]</b>								
Ent Rev	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000			
<b>Total</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>			
<b>3 Annual Surfacing Program - R0013 [ID: 629]</b>								
Ent Rev	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000			
<b>Total</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>			
<b>4 Annual Tie Program - R0012 [ID: 630]</b>								
Ent Rev	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000			
<b>Total</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>			

### Railroad Funding Source Summary

Ent Rev	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000			
<b>New Funding</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>		<b>\$0</b>	
<b>Total</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>		<b>\$0</b>	

### Railroad Current Capital Projects

- |   |   |      |      |
|---|---|------|------|
| 1 | Access Control & Video Monitoring System R0072 [ID: 2006] | 2016 | 2016 |
| 2 | Orear Crossing Improvement R0071 [ID: 2005]               |      |      |

### Railroad Impact of Capital Projects

#### Annual Capital Maintenance - R0045 [ID: 626]

Routine repairs required to keep railroad in service.

#### Annual Rail Replacement Program - R0014 [ID: 627]

Routine replacement of rail, some approaching 100 years old, is required to maintain safety of railroad operations.

#### Annual Surfacing Program - R0013 [ID: 629]

Track surface, or smoothness, must be maintained within prescribed limits to maintain railroad service.

#### Annual Tie Program - R0012 [ID: 630]

Routine tie replacement required to keep railroad operating at acceptable level of service.

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

## Debt Service Information

### 9/01/07 Railroad Loan #1 (Interest rates: 3.61%)

Original Issue - \$914,511  
 Balance As of 9/30/2019 - \$224,430  
 Final Payment - 9/30/2022

### 1/01/09 Railroad Loan #2 (Interest rates: 5.00%)

Original Issue - \$130,000  
 Balance As of 9/30/2019 - \$47,145  
 Final Payment - 12/1/2023

## Loan Between Funds (Railroad & Electric)

Year	Principal Requirements	Interest Requirements	Total Requirements
2020	\$82,341	\$9,042	\$91,383
2021	\$85,511	\$5,872	\$91,383
2022	\$88,805	\$2,578	\$91,383
2023	\$11,860	\$477	\$12,337
2024	\$3,059	\$26	\$3,085
	<b>\$271,576</b>	<b>\$17,995</b>	<b>\$289,571</b>



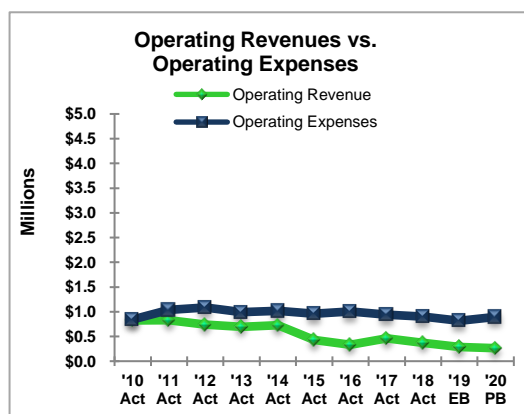
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# Revenues, Expenses and Changes in Net Position

## Railroad Fund

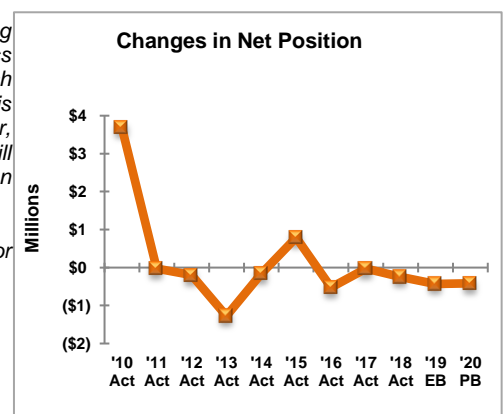
	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Operating Revenues:</b>				
Switching Fees	\$266,988	\$255,000	\$274,530	\$255,000
User Charges	\$101,101	\$108,000	\$11,000	\$8,000
<b>Total Operating Revenues</b>	<b>\$368,089</b>	<b>\$363,000</b>	<b>\$285,530</b>	<b>\$263,000</b>
<b>Operating Expenses:</b>				
Personnel Services	\$256,970	\$274,715	\$194,840	\$272,045
Supplies & Materials	\$39,271	\$52,233	\$35,349	\$54,880
Travel & Training	\$0	\$500	\$300	\$500
Intragovernmental Charges	\$57,148	\$72,051	\$72,051	\$42,814
Utilities, Services & Other Misc.	\$118,590	\$108,154	\$109,548	\$115,003
Depreciation	\$428,078	\$461,062	\$405,120	\$410,000
<b>Total Operating Expenses</b>	<b>\$900,057</b>	<b>\$968,715</b>	<b>\$817,208</b>	<b>\$895,242</b>
<b>Operating Income (Loss)</b>	<b>(\$531,968)</b>	<b>(\$605,715)</b>	<b>(\$531,678)</b>	<b>(\$632,242)</b>
<b>Non-Operating Revenues:</b>				
Investment Revenue	\$1,683	\$8,604	\$13,834	\$8,604
Revenue from Other Gov. Units	\$80,000	\$0	\$0	\$0
Misc. Non-Operating Revenue	\$6,333	\$0	\$480	\$0
<b>Total Non-Operating Revenues</b>	<b>\$88,016</b>	<b>\$8,604</b>	<b>\$14,314</b>	<b>\$8,604</b>
<b>Non-Operating Expenses:</b>				
Interest Expense	\$15,028	\$12,092	\$12,092	\$9,042
Loss on Disposal of Fixed Assets	\$0	\$0	\$0	\$0
<b>Total Non-Operating Expenses</b>	<b>\$15,028</b>	<b>\$12,092</b>	<b>\$12,092</b>	<b>\$9,042</b>
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$72,988</b>	<b>(\$3,488)</b>	<b>\$2,222</b>	<b>(\$438)</b>
<b>Income (Loss) Before Transfers</b>	<b>(\$458,980)</b>	<b>(\$609,203)</b>	<b>(\$529,456)</b>	<b>(\$632,680)</b>
Transfers In -Subsidy	\$217,131	\$100,307	\$100,307	\$218,617
Transfers In -Other	\$0	\$0	\$0	\$0
<b>Total Transfers In</b>	<b>\$217,131</b>	<b>\$100,307</b>	<b>\$100,307</b>	<b>\$218,617</b>
Transfers Out	\$0	\$0	\$0	\$0
Capital Contributions	\$0	\$0	\$0	\$0
<b>Total Transfers and Contributions</b>	<b>\$217,131</b>	<b>\$100,307</b>	<b>\$100,307</b>	<b>\$218,617</b>
<b>Changes In Net Position</b>	<b>(\$241,849)</b>	<b>(\$508,896)</b>	<b>(\$429,149)</b>	<b>(\$414,063)</b>
Net Position - Beginning	\$7,658,601	\$7,416,752	\$7,416,752	\$6,987,603
<b>Net Position - Ending</b>	<b>\$7,416,752</b>	<b>\$6,907,856</b>	<b>\$6,987,603</b>	<b>\$6,573,540</b>

Note: This statement does not include capital addition expenses, capital project expenses, or debt principal payments.



Operating revenues have been below operating expenses since FY 2011. A Railroad business plan has been developed and is reviewed each year to determine the long-term viability of this operation. Transfers in from Sewer, Water, Electric, Solid Waste, and Transload will continue to be utilized to fund the gap between revenues and expenses.

Changes in Net Position have been negative for most years except FY 2010 and FY 2015.



**Financial Sources and Uses  
Railroad Fund**

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Financial Sources</b>				
Switching Fees	\$266,988	\$255,000	\$274,530	\$255,000
User Charges	\$101,101	\$108,000	\$11,000	\$8,000
Interest Revenues	\$1,683	\$8,604	\$13,834	\$8,604
Less: GASB 31 Interest Adjustment	\$11,538	\$0	\$0	\$0
Revenue from Other Gov. Units	\$80,000			
Other Local Revenues	\$6,333	\$0	\$480	\$0
<b>Total Financial Sources Before Transfers</b>	<b>\$467,643</b>	<b>\$371,604</b>	<b>\$299,844</b>	<b>\$271,604</b>
Transfers In	\$217,131	\$100,307	\$100,307	\$218,617
<b>Total Financial Sources</b>	<b>\$684,774</b>	<b>\$471,911</b>	<b>\$400,151</b>	<b>\$490,221</b>
<b>Financial Uses</b>				
Personnel Services	\$256,970	\$274,715	\$194,840	\$272,045
Less: GASB 16 Vacation Liability Adjustment	\$4,893	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	\$0	\$0	\$0	\$0
Less: GASB 75 Adjustment	\$312	\$0	\$0	\$0
Supplies & Materials	\$39,271	\$52,233	\$35,349	\$54,880
Travel & Training	\$0	\$500	\$300	\$500
Intragovernmental Charges	\$57,148	\$72,051	\$72,051	\$42,814
Utilities, Services & Other Misc.	\$118,590	\$108,154	\$109,548	\$115,003
Interest Expense	\$15,028	\$12,092	\$12,092	\$9,042
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Transfers Out*	\$0	\$0	\$0	\$0
Principal Payments	\$76,354	\$79,290	\$79,290	\$82,341
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects	\$53,752	\$100,000	\$100,000	\$100,000
<b>Total Financial Uses</b>	<b>\$622,318</b>	<b>\$699,035</b>	<b>\$603,470</b>	<b>\$676,625</b>
<b>Financial Sources Over/(Under)</b>	<b>\$62,456</b>	<b>(\$227,124)</b>	<b>(\$203,319)</b>	<b>(\$186,404)</b>
* Transfers Out do not include transfers that impact fund equity and not cash.				
<b>Unassigned Cash Reserves for Operations</b>				
Beginning Unassigned Cash Reserve		\$605,048	\$605,048	\$401,729
Financial Sources Over/(Under) Uses		(\$227,124)	(\$203,319)	(\$186,404)
Cash and Cash Equivalents	\$530,656			
Less: GASB 31 Pooled Cash Adjustment	\$20,158			
Less: Cash Restricted for Capital Projects	(\$78,996)			
Add: Inventory	\$133,230			
<b>Ending Unassigned Cash Reserve</b>	<b>\$605,048</b>	<b>\$377,924</b>	<b>\$401,729</b>	<b>\$215,325</b>
Budgeted Operating Expenses w/o Depr	\$498,878	\$517,749	\$517,749	\$485,242
Add: Budgeted Interest Expense	\$15,028	\$12,092	\$12,092	\$9,042
Add: Budgeted Bank and Paying Agent Fees	\$0	\$0	\$0	\$0
Add: Budgeted Operating Transfers Out	\$0	\$0	\$0	\$0
Add: Budgeted Principal Payments	\$76,354	\$79,290	\$79,290	\$82,341
Add: Budgeted Capital Additions	\$0	\$0	\$0	\$0
Add: Budgeted Ent Revenue for CIP	\$0	\$100,000	\$100,000	\$100,000
Total Budgeted Financial Uses	\$590,260	\$709,131	\$709,131	\$676,625
Less: Ent Rev Budgeted for current year CIP	\$0	(\$100,000)	(\$100,000)	(\$100,000)
<b>Operational Expenses</b>	<b>\$590,260</b>	<b>\$609,131</b>	<b>\$609,131</b>	<b>\$576,625</b>
x Cash Reserve Target %	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$118,052	\$121,826	\$121,826	\$115,325
Add: Ent Rev Budgeted for current year CIP	\$0	\$100,000	\$100,000	\$100,000
<b>Budgeted Cash Reserve Target</b>	<b>\$118,052</b>	<b>\$221,826</b>	<b>\$221,826</b>	<b>\$215,325</b>
<b>Cash Above/(Below) Cash Reserve Target</b>	<b>\$486,996</b>	<b>\$156,098</b>	<b>\$179,903</b>	<b>\$0</b>

## Financial Sources and Uses Railroad Fund

Projected FY 2021	Projected FY 2022	Projected FY 2023	Projected FY 2024
\$257,550	\$260,126	\$262,727	\$265,354
\$8,080	\$8,161	\$8,243	\$8,325
\$8,604	\$8,604	\$8,604	\$8,604
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
<b>\$274,234</b>	<b>\$276,891</b>	<b>\$279,574</b>	<b>\$282,283</b>
\$416,948	\$426,786	\$342,055	\$357,179
<b>\$691,182</b>	<b>\$703,677</b>	<b>\$621,629</b>	<b>\$639,462</b>

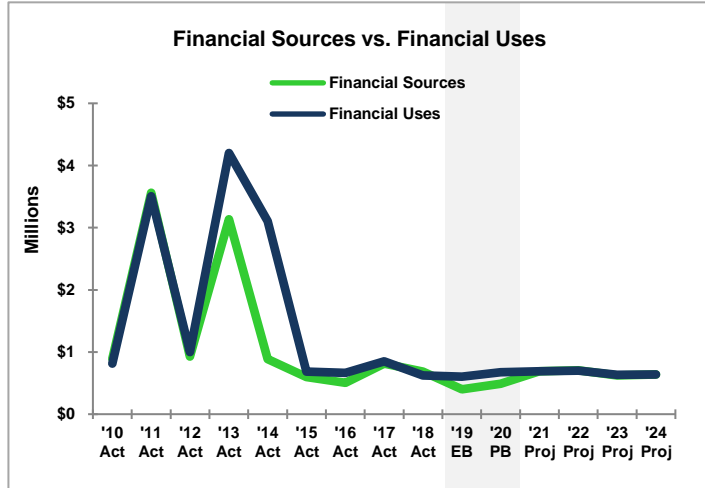
\$278,846	\$285,817	\$292,962	\$300,286
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$56,252	\$57,658	\$59,099	\$60,576
\$513	\$526	\$539	\$552
\$43,884	\$44,981	\$46,106	\$47,259
\$117,878	\$120,825	\$123,846	\$126,942
\$5,872	\$2,578	\$477	\$26
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$85,511	\$88,805	\$11,860	\$3,059
\$0	\$0	\$0	\$0
\$100,000	\$100,000	\$100,000	\$100,000
<b>\$688,756</b>	<b>\$701,190</b>	<b>\$634,889</b>	<b>\$638,700</b>

<b>\$2,426</b>	<b>\$2,487</b>	<b>(\$13,260)</b>	<b>\$762</b>
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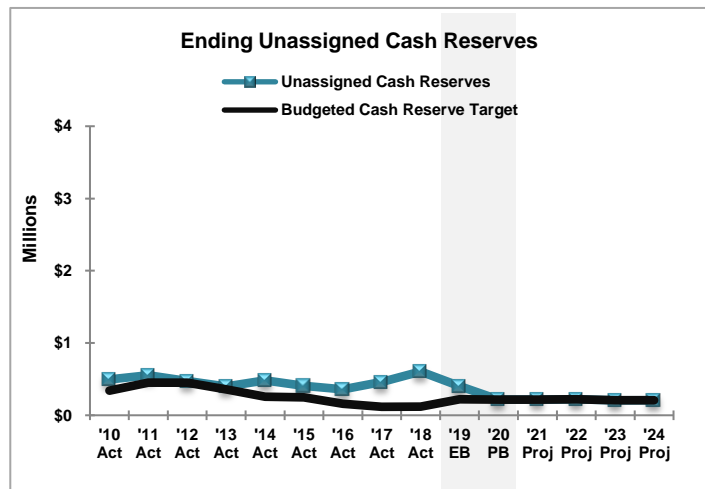
\$215,325	\$217,751	\$220,238	\$206,978
\$2,426	\$2,487	(\$13,260)	\$762

<b>\$217,751</b>	<b>\$220,238</b>	<b>\$206,978</b>	<b>\$207,740</b>
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\$497,373	\$509,807	\$522,552	\$535,615
\$5,872	\$2,578	\$477	\$26
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$85,511	\$88,805	\$11,860	\$3,059
\$0	\$0	\$0	\$0
\$100,000	\$100,000	\$100,000	\$100,000
\$688,756	\$701,190	\$634,889	\$638,700
(\$100,000)	(\$100,000)	(\$100,000)	(\$100,000)
<b>\$588,756</b>	<b>\$601,190</b>	<b>\$534,889</b>	<b>\$538,700</b>
x 20%	x 20%	x 20%	x 20%
\$117,751	\$120,238	\$106,978	\$107,740
\$100,000	\$100,000	\$100,000	\$100,000
<b>\$217,751</b>	<b>\$220,238</b>	<b>\$206,978</b>	<b>\$207,740</b>
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



For seven out of the last ten years, total financial uses have been above financial sources. This indicates that the fund is using down cash. On the operating side, railroad has responded by eliminating a vacant position in FY 2015. On the capital project side, Railroad used to receive a coal surcharge from Electric to help fund the replacement of infrastructure; however in FY 2015 Electric stopped using coal at the power plant and that change negatively impacted the amount of funding for railroad capital projects. Railroad has lowered the amount for capital projects in response. This will help slow down the use of cash for a few years, but Railroad will either need to identify additional users so they can operate and adequately fund their infrastructure needs, or they will not be able to continue.

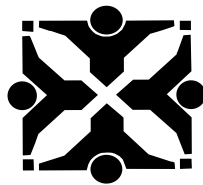


While ending unassigned cash reserve were above the budgeted cash reserve target for FY 2014 - FY 2019, it is primarily due to lower funding of capital projects. Railroad is no longer able to generate sufficient cash to fund all of the capital project needs of the operation. There is a significant amount of infrastructure that must be maintained. In previous years a coal surcharge paid by the Electric Utility provided funding for railroad capital projects; however that funding was eliminated in FY 2015 when the power plant stopped using coal. Railroad will need to identify more customers in order to exist in the future.

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# Transload Facility

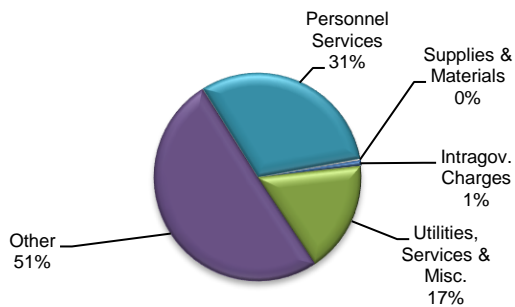
(Enterprise Fund)



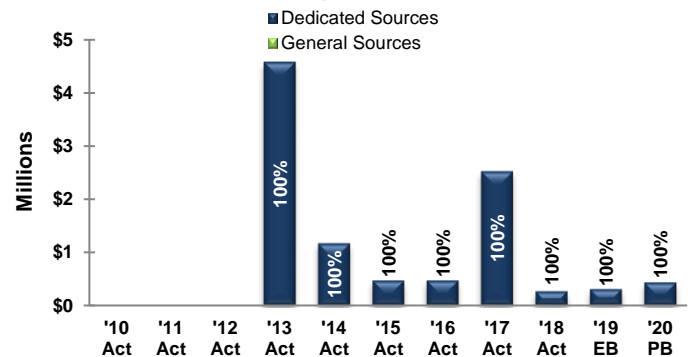
*City of Columbia*  
*Columbia, Missouri*

# Transload Facility

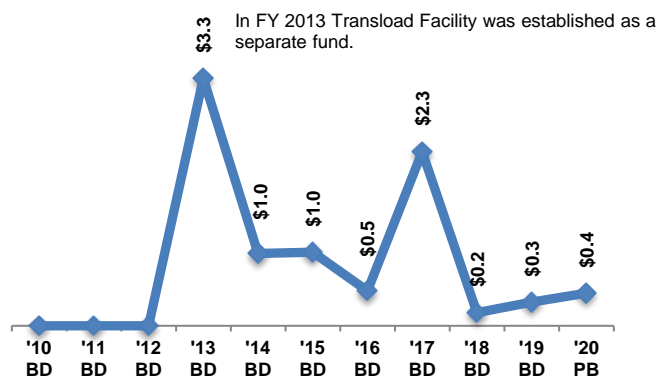
**FY 2020 Total Expenditures By Category**



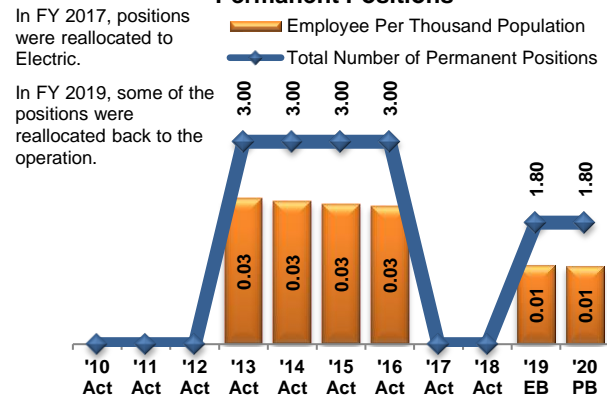
**Funding Sources**



**Budgeted Expense History (in Millions)**



**Permanent Positions**



## Appropriations (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$106,736	\$132,212	\$127,231	\$134,386	\$2,174	1.6%
Supplies & Materials	\$554	\$432	\$700	\$1,200	\$768	177.8%
Travel & Training	\$0	\$0	\$0	\$0	\$0	
Intragov. Charges	\$545	\$0	\$0	\$3,599	\$3,599	
Utilities, Services & Misc.	\$77,656	\$82,000	\$77,337	\$75,400	(\$6,600)	(8.0%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$100,307	\$100,307	\$218,617	\$118,310	117.9%
<b>Total</b>	<b>\$185,491</b>	<b>\$314,951</b>	<b>\$305,575</b>	<b>\$433,202</b>	<b>\$118,251</b>	<b>37.5%</b>
Operating Expenses	\$185,491	\$214,644	\$205,268	\$214,585	(\$59)	(0.0%)
Non-Operating Expenses	\$0	\$100,307	\$100,307	\$218,617	\$118,310	117.9%
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$185,491</b>	<b>\$314,951</b>	<b>\$305,575</b>	<b>\$433,202</b>	<b>\$118,251</b>	<b>37.5%</b>

## Funding Sources (Where the Money Comes From)

Grants and Capital Contrib	\$0	\$0	\$0	\$0	\$0	
Interest Revenue	\$2,065	\$1,226	\$16,266	\$1,226	\$0	0.0%
Fees and Service Charges	\$263,670	\$248,000	\$217,413	\$248,000	\$0	0.0%
Other Local Revenues	\$0	\$0	\$0	\$0	\$0	
Transfers	\$0	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$0	\$65,725	\$71,896	\$183,976	\$118,251	179.9%
Less: Current Year Surplus	(\$80,244)	\$0	\$0	\$0	\$0	
<b>Dedicated Sources</b>	<b>\$185,491</b>	<b>\$314,951</b>	<b>\$305,575</b>	<b>\$433,202</b>	<b>\$118,251</b>	<b>37.5%</b>
General Sources	\$0	\$0	\$0	\$0	\$0	
<b>Total Funding Sources</b>	<b>\$185,491</b>	<b>\$314,951</b>	<b>\$305,575</b>	<b>\$433,202</b>	<b>\$118,251</b>	<b>37.5%</b>

## Department Summary

### Description

This fund is responsible for the operation and maintenance of the Transload Facility.

### Department Objectives

To provide the customers of the Transload Facility with safe, reliable, and efficient service.

### Highlights/Significant Changes

- The Transload Facility was established as a separate fund in the FY 2013 budget.
- The FY 2020 budget maintains the operation of railcar off-loading function as a business entity. The Transload fund rents floor space from the electric utility and personnel charge time to the Transload fund when performing Transload functions.

### Highlights/Significant Changes (continued)

- Personnel services reflects an increase of \$2,174. Pay package costs are \$2,363. Personnel services includes the following pay package for FY 2020: classifications have been moved to new pay bands as recommended by our consultants which may have resulted in a move to minimum adjustment for some employees. There is funding included for an incremental move toward the midpoint for employees that have been in their classification for 3, 4, or 5 years. In order to help address compression issues, a time in class adjustment has been included which is equal to 0.5% for each year employees have been in their classification more than five years. A 0.5% across the board increase has been included for all employees who are below the maximum rate for their pay band (which has been increased by the across the board increase). Supervisor adjustments have been implemented in order to ensure supervisors make 1% above the highest hourly rate of employees they supervise.
- Intragovernmental Charges are now being charged to this budget since personnel are now being reflected.
- Utilities, Services, & Miscellaneous decreased \$6,600 based on prior year history of non-contractual service needs.
- The Other category increased due to transfers to Railroad.

## Authorized Personnel

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
2616 - Transload Operations Suprv. *	0.00	0.90	0.90	0.90	
2298 - Senior Equipment Operator * ^	0.00	0.90	0.90	0.00	(0.90)
2298 - CDL Operator ^	0.00	0.00	0.00	0.90	0.90
<b>Total Personnel</b>	<b>0.00</b>	<b>1.80</b>	<b>1.80</b>	<b>1.80</b>	
Permanent Full-Time	0.00	1.80	1.80	1.80	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>0.00</b>	<b>1.80</b>	<b>1.80</b>	<b>1.80</b>	

\* In FY 2019, 0.90 FTE Transload Operations Supervisor and 0.90 FTE Equipment Operator III positions were reallocated back to Transload from Water and Electric.

^ In FY 2020, Equipment Oper and Senior Equip Oper classifications were consolidated to CDL Operator

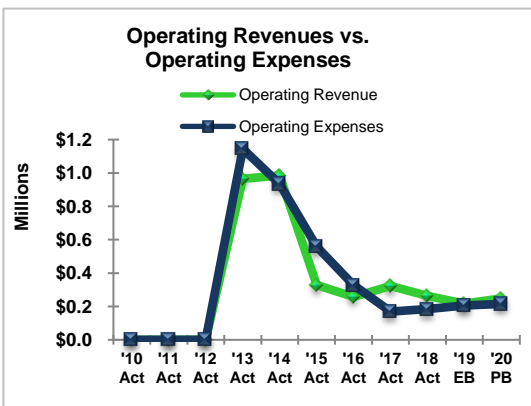


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## Revenues, Expenses and Changes in Net Position Transload Facility Fund

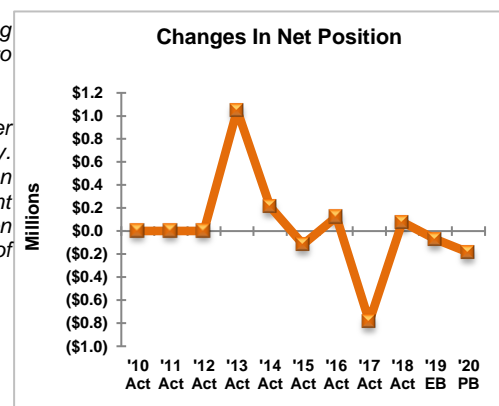
	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Operating Revenues:</b>				
Handling Fees	\$99,315	\$88,000	\$96,473	\$88,000
Warehousing	\$162,217	\$160,000	\$120,940	\$160,000
Services	\$2,138	\$0	\$0	\$0
<b>Total Operating Revenues</b>	<b>\$263,670</b>	<b>\$248,000</b>	<b>\$217,413</b>	<b>\$248,000</b>
<b>Operating Expenses:</b>				
Personnel Services	\$106,736	\$132,212	\$127,231	\$134,386
Supplies & Materials	\$554	\$432	\$700	\$1,200
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$545	\$0	\$0	\$3,599
Utilities, Services & Other Misc.	\$77,656	\$82,000	\$77,337	\$75,400
Depreciation	\$0	\$0	\$0	\$0
<b>Total Operating Expenses</b>	<b>\$185,491</b>	<b>\$214,644</b>	<b>\$205,268</b>	<b>\$214,585</b>
<b>Operating Income (Loss)</b>	<b>\$78,179</b>	<b>\$33,356</b>	<b>\$12,145</b>	<b>\$33,415</b>
<b>Non-Operating Revenues:</b>				
Investment Revenue	\$2,065	\$1,226	\$16,266	\$1,226
Misc. Non-Operating Revenue	\$0	\$0	\$0	\$0
<b>Total Non-Operating Revenues</b>	<b>\$2,065</b>	<b>\$1,226</b>	<b>\$16,266</b>	<b>\$1,226</b>
<b>Non-Operating Expenses:</b>				
Interest Expense	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
<b>Total Non-Operating Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$2,065</b>	<b>\$1,226</b>	<b>\$16,266</b>	<b>\$1,226</b>
<b>Income (Loss) Before Transfers</b>	<b>\$80,244</b>	<b>\$34,582</b>	<b>\$28,411</b>	<b>\$34,641</b>
Transfers In	\$0	\$0	\$0	\$0
Transfers Out	\$0	(\$100,307)	(\$100,307)	(\$218,617)
<b>Total Transfers and Contributions</b>	<b>\$0</b>	<b>(\$100,307)</b>	<b>(\$100,307)</b>	<b>(\$218,617)</b>
<b>Changes in Net Position</b>	<b>\$80,244</b>	<b>(\$65,725)</b>	<b>(\$71,896)</b>	<b>(\$183,976)</b>
Net Position - Beginning	\$540,291	\$620,535	\$620,535	\$548,639
<b>Net Position - Ending</b>	<b>\$620,535</b>	<b>\$554,810</b>	<b>\$548,639</b>	<b>\$364,663</b>

Note: This statement does not include capital addition expenses, capital project expenses, or debt principal payments.



Operating revenues are higher than operating expenses for FY 2018 to FY 2020 due to increased solicitation of new business.

Transfers in FY 2017 are related to the transfer of the Transload building to the Electric utility. Transload will rent space from Electric when there is a need to do so. This arrangement helps keep expenses lower for this operation and helps ensure the future financial health of the operation.

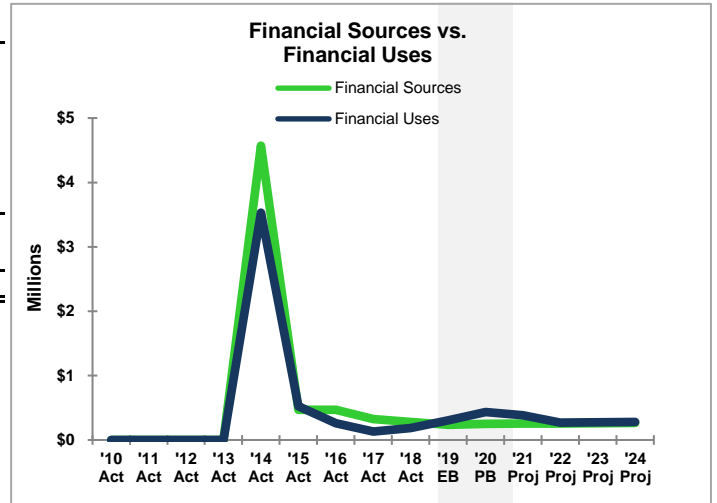


# **Financial Sources and Uses** **Transload Facility Fund**

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Financial Sources</b>				
Handling Fees	\$99,315	\$88,000	\$96,473	\$88,000
Warehousing	\$162,217	\$160,000	\$120,940	\$160,000
Services	\$2,138	\$0	\$0	\$0
Interest Revenue	\$2,065	\$1,226	\$16,266	\$1,226
Less: GASB 31 Interest Adjustment	\$12,625	\$0	\$0	\$0
<b>Total Financial Sources Before Transfers</b>	<b>\$278,360</b>	<b>\$249,226</b>	<b>\$233,679</b>	<b>\$249,226</b>
Transfers In*	\$0	\$0	\$0	\$0
<b>Total Financial Sources</b>	<b>\$278,360</b>	<b>\$249,226</b>	<b>\$233,679</b>	<b>\$249,226</b>
<b>Financial Uses</b>				
Personnel Services	\$106,736	\$132,212	\$127,231	\$134,386
Less: GASB 16 Vacation Liability Adjustment	\$0	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	\$0	\$0	\$0	\$0
Supplies & Materials	\$554	\$432	\$700	\$1,200
Travel & Training	\$0	\$0	\$0	\$0
Intragovernmental Charges	\$545	\$0	\$0	\$3,599
Utilities, Services & Other Misc.	\$77,656	\$82,000	\$77,337	\$75,400
Interest Expense	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Transfers Out*	\$0	\$100,307	\$100,307	\$218,617
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$0	\$0	\$0	\$0
Enterprise Revenues used for Capital Projects	\$0	\$0	\$0	\$0
<b>Total Financial Uses</b>	<b>\$185,491</b>	<b>\$314,951</b>	<b>\$305,575</b>	<b>\$433,202</b>
<b>Financial Sources Over/(Under) Uses</b>	<b>\$92,869</b>	<b>(\$65,725)</b>	<b>(\$71,896)</b>	<b>(\$183,976)</b>
* Transfers In and Transfers Out do not include transfers that impact fund equity and not cash.				
<b>Unassigned Cash Reserves</b>				
Beginning Unassigned Cash Reserve		\$573,060	\$573,060	\$501,164
Financial Sources Over/(Under) Uses		(\$65,725)	(\$71,896)	(\$183,976)
Cash and cash equivalents	\$554,534			
Less: GASB 31 Pooled Cash Adjustment	\$18,526			
Add: Inventory				
<b>Ending Unassigned Cash Reserve</b>	<b>\$573,060</b>	<b>\$507,335</b>	<b>\$501,164</b>	<b>\$317,188</b>
Budgeted Operating Expenses w/o Depr	\$173,744	\$215,412	\$215,412	\$214,585
Add: Budgeted Interest Expense	\$0	\$0	\$0	\$0
Add: Budgeted Bank and Paying Agent Fees	\$0	\$0	\$0	\$0
Add: Budgeted Operating Transfers Out	\$0	\$100,307	\$100,307	\$218,617
Add: Budgeted Principal Payments	\$0	\$0	\$0	\$0
Add: Budgeted Capital Additions	\$0	\$0	\$0	\$0
Add: Budgeted Ent Revenue for CIP	\$0	\$0	\$0	\$0
Total Budgeted Financial Uses	\$173,744	\$315,719	\$315,719	\$433,202
Less: Ent Rev Budgeted for current year CIP	\$0	\$0	\$0	\$0
<b>Operational Expenses</b>	<b>\$173,744</b>	<b>\$315,719</b>	<b>\$315,719</b>	<b>\$433,202</b>
x Cash Reserve Target %	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$34,749	\$63,144	\$63,144	\$86,640
Add: Ent Rev Budgeted for current year CIP	\$0	\$0	\$0	\$0
<b>Budgeted Cash Reserve Target</b>	<b>\$34,749</b>	<b>\$63,144</b>	<b>\$63,144</b>	<b>\$86,640</b>
<b>Above/(Below) Budgeted Cash Reserve Target</b>	<b>\$538,311</b>	<b>\$444,191</b>	<b>\$438,020</b>	<b>\$230,548</b>

## Financial Sources and Uses Transload Facility Fund

Projected FY 2021	Projected FY 2022	Projected FY 2023	Projected FY 2024
\$88,880	\$89,769	\$90,667	\$91,574
\$163,200	\$166,464	\$169,793	\$173,189
\$0	\$0	\$0	\$0
\$1,226	\$1,226	\$1,226	\$1,226
\$0	\$0	\$0	\$0
<b>\$253,306</b>	<b>\$257,459</b>	<b>\$261,686</b>	<b>\$265,989</b>
\$0	\$0	\$0	\$0
<b>\$253,306</b>	<b>\$257,459</b>	<b>\$261,686</b>	<b>\$265,989</b>



Financial sources and uses have been decreasing since FY 2013 except FY 2017. The Transload Building was transferred back to Electric in FY 2017. There has been decreasing customer demand for these services. Operating expenses have been adjusted downward in response to the lower revenues. In order to exist in the future, additional customer traffic will need to be identified.

\$135,730	\$137,087	\$138,458	\$139,843
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$1,230	\$1,261	\$1,293	\$1,325
\$0	\$0	\$0	\$0
\$3,689	\$3,781	\$3,876	\$3,973
\$77,285	\$79,217	\$81,197	\$83,227
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$166,490	\$50,000	\$50,000	\$50,000
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
<b>\$384,424</b>	<b>\$271,346</b>	<b>\$274,824</b>	<b>\$278,368</b>

**(\$131,118) (\$13,887) (\$13,138) (\$12,379)**

\$317,188	\$186,070	\$172,183	\$159,045
(\$131,118)	(\$13,887)	(\$13,138)	(\$12,379)

**\$186,070 \$172,183 \$159,045 \$146,666**

\$217,934	\$221,346	\$224,824	\$228,368
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$166,490	\$50,000	\$50,000	\$50,000
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0

\$384,424	\$271,346	\$274,824	\$278,368
\$0	\$0	\$0	\$0

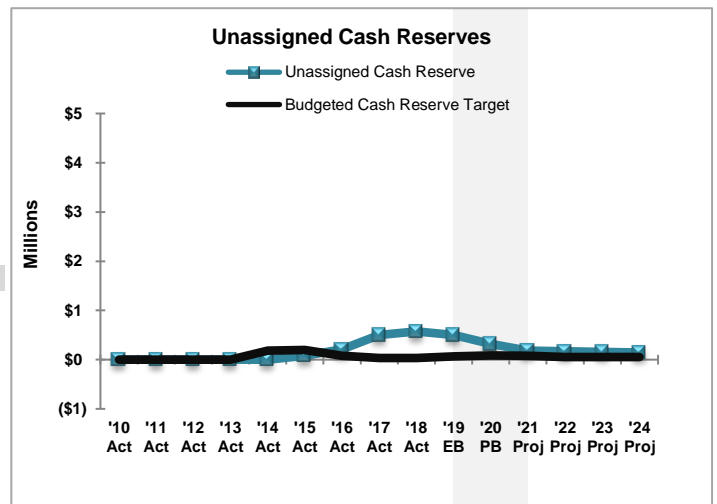
**\$384,424 \$271,346 \$274,824 \$278,368**

x 20% x 20% x 20% x 20%

\$76,885	\$54,269	\$54,965	\$55,674
\$0	\$0	\$0	\$0

**\$76,885 \$54,269 \$54,965 \$55,674**

**\$109,185 \$117,914 \$104,080 \$90,992**



Ending unassigned cash reserve have been above the budgeted cash reserve target for FY 2017 thru FY 2020 and is projected to be for FY 2021 thru FY 2024. The excess cash will be used to subsidize the Railroad Fund over the next few years.

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# Utility Departments



## Description

The City of Columbia owns and operates the Water, Electric, Sewer, Solid Waste, and Storm Water utilities. Each of these departments are classified as Enterprise Fund operations which means that they are to be self-supporting activities which render services to the general public on a user-charged basis. The revenues received are dedicated to the department they are generated in. The revenues cannot be used to fund General Fund operations.

The customer service function of these utility departments is performed by the Utility Customer Services Fund, which is classified as an Internal Service Fund. Internal Service funds provide goods and services to other departments on a cost reimbursement basis. These services include the setting up of utility accounts, transfers, closing accounts, payment agreements, coordination of disconnection for non-payment, and generation and mailing of monthly bills. For these services, each of the utility departments pay a portion of the cost of the Utility Customer Services budget. For detailed information on the expenses of the Utility Customer Services Fund, refer to the Supporting Activities Section, located on page 457.

Each of these utility departments pay an intragovernmental charge to the General Fund called General and Administrative Charges. This fee is used to recover the cost of functions which have been centralized within the City such as Finance, City Council, City Manager, City Clerk, Human Resources, Law, and Public Works Administration. The Treasury Management division of the Finance Department is responsible for collecting the money from the utility customers.

The Water and Electric utilities also pay an amount to the General Fund as a Payment In Lieu of Taxes. This payment, with a legal authorization of City Charter Chapter 99, Article XII, Section 102 states that the Water and Electric utilities will pay an amount substantially equivalent to the sum which would be paid in taxes if the utilities were owned privately. The tax is equal to 7% of gross receipts and the property tax equivalent is equal to 33.33% of net fixed assets multiplied by the total City rate.

## Water and Electric Fund

Water and Electric Utility Fund accounts for the billing and collection of charges for water and electric service for most city residents. Revenues are used to pay for both operating expenses and capital expenditures to maintain these services.

## Sanitary Sewer Utility Fund

Sanitary Sewer Utility Fund accounts for the provision of sanitary sewer services to the residents of the City and a limited number of customers outside the city limits. All activities necessary to provide such services are accounted for in this fund.

## Solid Waste Utility Fund

Solid Waste Utility Fund accounts for the revenues and expenditures of solid waste collection and operations at the landfill and the material recovery facility.

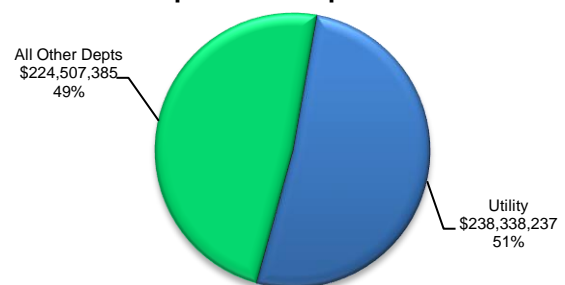
## Mid Missouri Solid Waste Management District

The Mid-Missouri Solid Waste Management District (MMSWMD) provides planning, technical and financial support in the area of solid waste management for an eight-county region that includes Audrain, Boone, Callaway, Cole, Cooper, Howard, Moniteau and Osage. Prior to FY 2016, this budget was a part of the Solid Waste budget.

## Storm Water Utility Fund

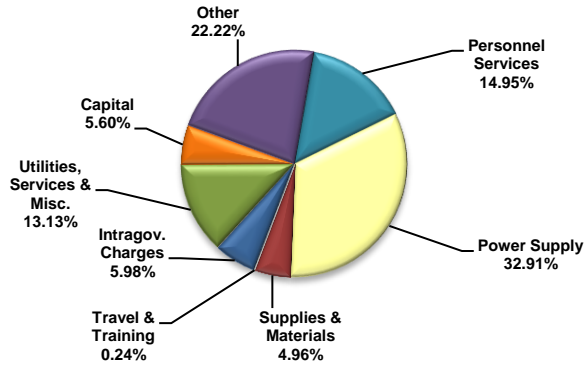
Storm Water Utility Fund accounts for storm water funding, implementation of storm water management projects, and provides maintenance to existing drainage facilities.

**Total Utility Expenses vs. All Other Department Expenses**

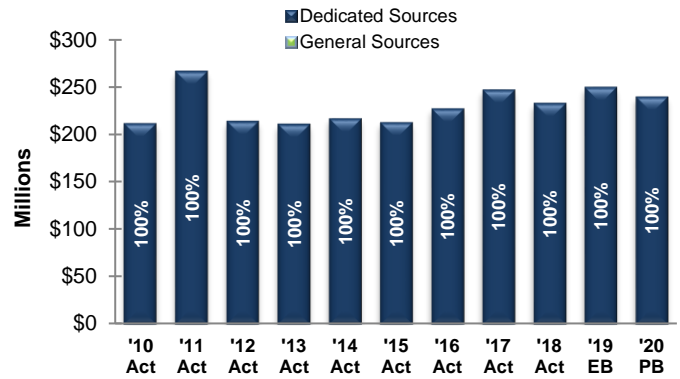


# Utility Departments - Summary

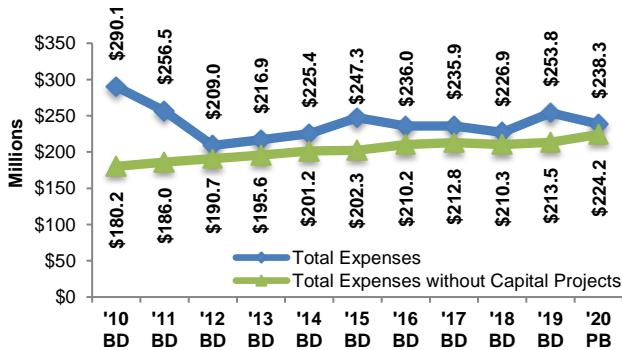
**FY 2020 Total Expenses By Category**



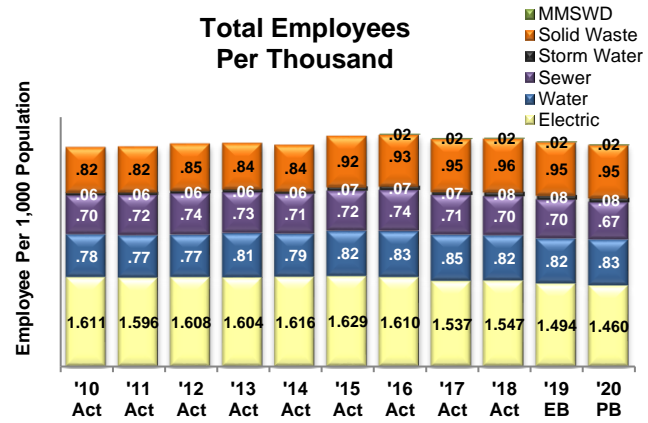
**Funding Sources**



**Budgeted Expense History**



**Total Employees Per Thousand**



## Appropriations (Where the Money Goes)

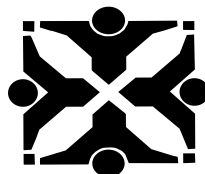
	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$32,191,630	\$34,807,894	\$33,161,170	\$35,641,097	\$833,203	2.4%
Power Supply	\$71,064,762	\$75,385,653	\$75,333,500	\$78,427,588	\$3,041,935	4.0%
Supplies & Materials	\$10,046,105	\$11,290,357	\$10,243,058	\$11,823,631	\$533,274	4.7%
Travel & Training	\$397,503	\$536,601	\$467,646	\$578,933	\$42,332	7.9%
Intragov. Charges	\$12,896,733	\$14,075,733	\$14,075,733	\$14,248,238	\$172,505	1.2%
Utilities, Services & Misc.	\$42,240,709	\$44,503,005	\$42,167,016	\$31,303,223	(\$13,199,782)	(29.7%)
Capital	\$10,243,622	\$20,300,375	\$19,620,350	\$13,347,220	(\$6,953,155)	(34.3%)
Other	\$52,650,461	\$52,911,533	\$53,417,958	\$52,968,307	\$56,774	0.1%
<b>Total</b>	<b>\$231,731,525</b>	<b>\$253,811,151</b>	<b>\$248,486,431</b>	<b>\$238,338,237</b>	<b>(\$15,472,914)</b>	<b>(6.1%)</b>
Operating Expenses	\$163,750,664	\$179,365,756	\$175,098,884	\$187,223,995	\$7,858,239	4.4%
Non-Operating Expenses	\$18,068,058	\$18,765,867	\$18,378,534	\$18,805,759	\$39,892	0.2%
Debt Service	\$11,023,617	\$10,664,360	\$10,673,870	\$10,491,320	(\$173,040)	(1.6%)
Capital Additions	\$5,819,830	\$6,200,375	\$5,520,350	\$7,677,220	\$1,476,845	23.8%
Capital Projects	\$33,069,356	\$38,814,793	\$38,814,793	\$14,139,943	(\$24,674,850)	(63.6%)
<b>Total Expenses</b>	<b>\$231,731,525</b>	<b>\$253,811,151</b>	<b>\$248,486,431</b>	<b>\$238,338,237</b>	<b>(\$15,472,914)</b>	<b>(6.1%)</b>

## Funding Sources (Where the Money Comes From)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Grants and Capital Contrib	\$4,999,557	\$1,108,218	\$1,107,820	\$1,109,238	\$1,020	0.1%
Interest	\$1,417,352	\$3,505,873	\$4,670,700	\$4,157,527	\$651,654	18.6%
Fees and Service Charges	\$213,629,223	\$208,995,351	\$211,962,861	\$215,439,655	\$6,444,304	3.1%
Other Local Revenues	\$2,095,895	\$1,571,130	\$1,822,250	\$1,807,678	\$236,548	15.1%
Transfers	\$112,074	\$57,773	\$57,773	\$58,922	\$1,149	2.0%
Use of Prior Year Sources	\$10,360,606	\$38,572,806	\$28,866,280	\$18,135,439	(\$20,437,367)	(53.0%)
Less: Current Year Surplus	(\$883,182)	\$0	(\$1,253)	(\$2,370,222)	(\$2,370,222)	
Dedicated Sources	\$231,731,525	\$253,811,151	\$248,486,431	\$238,338,237	(\$15,472,914)	(6.1%)
General Sources	\$0	\$0	\$0	\$0	\$0	
<b>Total Funding Sources</b>	<b>\$231,731,525</b>	<b>\$253,811,151</b>	<b>\$248,486,431</b>	<b>\$238,338,237</b>	<b>(\$15,472,914)</b>	<b>(6.1%)</b>

# Water & Electric Utility Fund (Enterprise Fund)

While the Water and Electric are two separate functions within the City's organization, they are legally one fund within the accounting system.

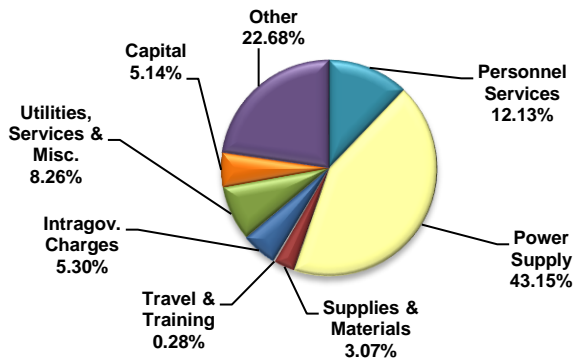


*City of Columbia*  
*Columbia, Missouri*

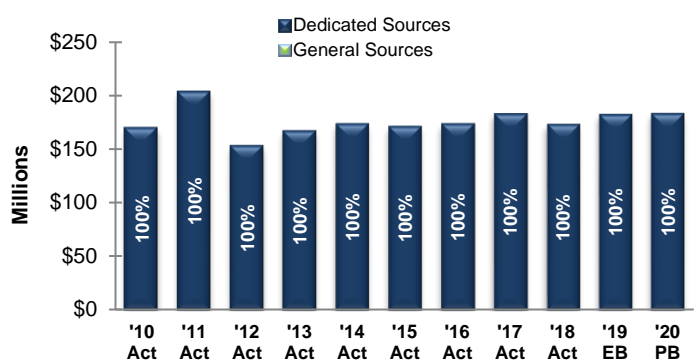


# Water and Electric Utility - Summary

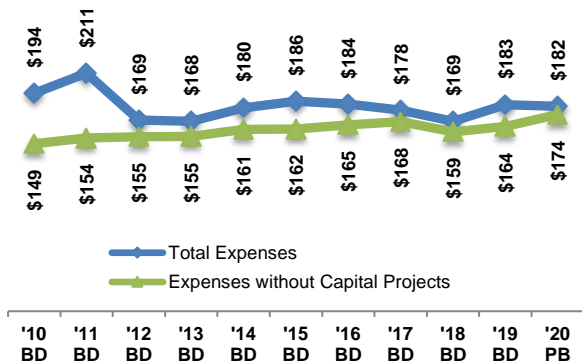
**FY 2020 Total Expenses By Category**



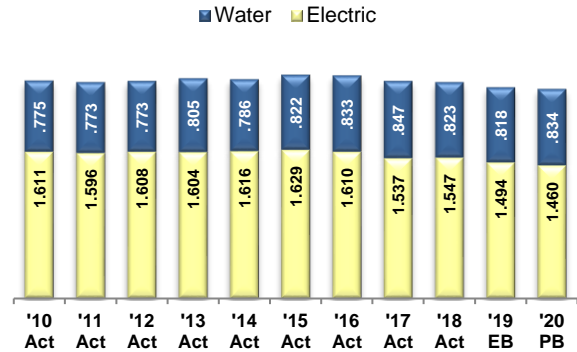
**Funding Sources**



**Budgeted Expense History (in Millions)**



**Total Employees Per Thousand**



## Appropriations (Where the Money Goes)

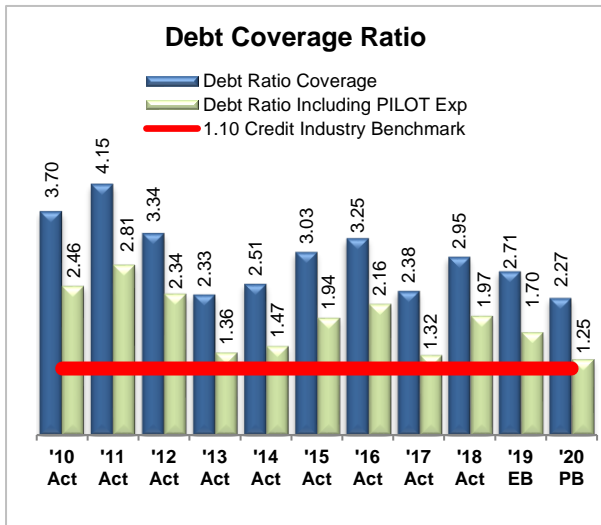
	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services						
Power Supply	\$20,691,212	\$21,394,132	\$20,625,243	\$22,050,396	\$656,264	3.1%
Supplies & Materials	\$71,064,762	\$75,385,653	\$75,333,500	\$78,427,588	\$3,041,935	4.0%
Travel & Training	\$4,362,193	\$4,855,169	\$4,347,299	\$5,571,161	\$715,992	14.7%
Intragov. Charges	\$364,420	\$482,981	\$414,526	\$512,891	\$29,910	6.2%
Utilities, Services & Misc.	\$8,424,435	\$9,281,411	\$9,281,411	\$9,633,038	\$351,627	3.8%
Capital	\$20,545,832	\$16,401,320	\$15,750,872	\$15,014,052	(\$1,387,268)	(8.5%)
Other	\$5,570,397	\$14,420,875	\$14,358,287	\$9,336,000	(\$5,084,875)	(35.3%)
<b>Total</b>	<b>\$40,660,512</b>	<b>\$40,957,648</b>	<b>\$40,887,784</b>	<b>\$41,214,374</b>	<b>\$256,726</b>	<b>0.6%</b>
	<b>\$171,683,763</b>	<b>\$183,179,189</b>	<b>\$180,998,922</b>	<b>\$181,759,500</b>	<b>(\$1,419,689)</b>	<b>(0.8%)</b>
Operating Expenses						
Non-Operating Expenses	\$129,963,068	\$137,981,843	\$136,313,957	\$145,245,225	\$7,263,382	5.3%
Debt Service	\$17,363,625	\$18,313,396	\$17,854,162	\$18,362,993	\$49,597	0.3%
Capital Additions	\$7,592,449	\$7,163,075	\$7,172,516	\$7,180,282	\$17,207	0.2%
Capital Projects	\$1,821,978	\$320,875	\$258,287	\$3,666,000	\$3,345,125	1042.5%
<b>Total Expenses</b>	<b>\$14,942,643</b>	<b>\$19,400,000</b>	<b>\$19,400,000</b>	<b>\$7,305,000</b>	<b>(\$12,095,000)</b>	<b>(62.3%)</b>
	<b>\$171,683,763</b>	<b>\$183,179,189</b>	<b>\$180,998,922</b>	<b>\$181,759,500</b>	<b>(\$1,419,689)</b>	<b>(0.8%)</b>

## Funding Sources (Where the Money Comes From)

Grants and Capital Contribution						
Interest	\$1,787,143	\$0	\$0	\$0	\$0	
Fees and Service Charges	\$660,897	\$1,944,884	\$2,456,488	\$1,944,884	\$0	0.0%
Other Local Revenues	\$161,576,967	\$159,073,402	\$162,337,964	\$165,371,924	\$6,298,522	4.0%
Transfers	\$1,866,123	\$1,286,120	\$1,534,392	\$1,647,168	\$361,048	28.1%
Use of Prior Year Sources	\$0	\$0	\$0	\$0	\$0	
Less: Current Year Surplus	\$6,675,815	\$20,874,783	\$14,670,078	\$12,795,524	(\$8,079,259)	(38.7%)
<b>Dedicated Sources</b>	<b>(\$883,182)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
General Sources	<b>\$171,683,763</b>	<b>\$183,179,189</b>	<b>\$180,998,922</b>	<b>\$181,759,500</b>	<b>(\$1,419,689)</b>	<b>(0.8%)</b>
<b>Total Funding Sources</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
	<b>\$171,683,763</b>	<b>\$183,179,189</b>	<b>\$180,998,922</b>	<b>\$181,759,500</b>	<b>(\$1,419,689)</b>	<b>0.4%</b>

# Water and Electric Bonds

## Debt Service Ratios



Debt coverage ratio is **net operating income** (operating revenues plus interest less operating expenses) divided by **total debt service** (annual interest plus annual principal payments on long-term debt).

The debt coverage ratio is a measure of the entity's ability to meet its annual interest and principal payments.

A ratio of less than 1.10 or a declining trend of three or more years is a negative factor and warrants close monitoring.

Credit rating firms look at this debt service coverage to determine the funds financial health and ability to obtain bonds in the future.

While the 1.10 credit rating benchmark generally only applies to revenue bonds, Water and Electric have both revenue bonds and special obligation bonds. For our analysis, we have included the total bond debt payment (on revenue and special obligation bonds).

For the period shown, the debt coverage ratio has been consistently above the 1.10 level.

## Debt Service Information

### '09 Water and Electric Improvement Bonds (09/29/09)

Original Issue	Interest Rates	Maturity Date	Amount Outstanding
\$16,725,000	3.00% - 4.125%	10/01/34	\$15,170,000

In September of 2009 the city issued \$16,725,000 in Water and Electric Improvement Bonds. The bonds are payable solely from, and secured by a pledge of the revenues of the Water and Electric system. The bonds were issued to provide funding for improvements to the Water Utility System.

### '11 Water and Electric Refunding and Improvement Bonds (05/17/11)

Original Issue	Interest Rates	Maturity Date	Amount Outstanding
\$84,180,000	3.00% - 5.00%	10/01/41	\$67,185,000

In May of 2011, the City issued \$84,180,000 of Water and Electric System Revenue Bonds. The bonds are to be paid by the net revenues of the system and are secured by a first lien on the revenues. \$12,465,000 of the bonds were issued to refund \$11,680,000 of the outstanding 2002 Water and Electric Refunding bonds. \$22,215,000 were issued to provide funding for improvements and additions to the City's water facilities, and \$49,500,000 were issued to purchase the Columbia Energy Center.

### '12 Electric Special Obligation Bonds (05/21/2012)

Original Issue	Interest Rates	Maturity Date	Amount Outstanding
\$25,400,000	2.00% - 5.00%	10/01/33	\$19,325,000

In May of 2012, the City issued \$25,400,000 of Electric Special Obligation Revenue Bonds. The bonds are planned to be payable solely from, and secured by, a pledge of revenues from the Electric System. The bonds were issued to refund the \$21,465,000 of the outstanding 2008 Electric Special Obligation Bonds.

### '12 Electric Special Obligation Bonds (12/13/12)

Original Issue	Interest Rates	Maturity Date	Amount Outstanding
\$39,955,000	2.00% - 4.00%	09/01/32	\$33,385,000

In December of 2012, the City issued \$39,955,000 of Electric Special Obligation Revenue Bonds. The bonds are planned to be payable solely from, and secured by, a pledge of revenues from the Electric System. The bonds were issued to refund the

### '14 Water and Electric System Rev. Refunding Bonds (05/17/11)

Original Issue	Interest Rates	Maturity Date	Amount Outstanding
\$14,180,000	2.00% - 3.00%	10/01/28	\$9,195,000

In July of 2014, the City issued \$14,180,000 of Water and Electric System Revenue Refunding Bonds. The bonds are planned to be payable solely from, and secured by a pledge of the revenues of the Water and Electric system. The bonds were issued to refund the \$2,010,000 of the outstanding 2003 Water and Electric Series A Refunding Bonds and the \$12,745,000 of the outstanding 2004 Water and Electric Series A Improvement Bonds.

# Water and Electric Bonds

## Debt Service Information

### '15 Water and Electric System Refunding & Improvement Rev. Bonds (08/05/2015)

Original Issue	Interest Rates	Maturity Date	Amount Outstanding
\$51,280,000	3.125% - 5.00%	10/01/45	\$42,515,000

In August 2015, the City issued \$51,280,000 of Water and Electric System Refunding & Improvement Revenue Bonds. The bonds are planned to be payable solely from, and secured by a pledge of the revenues by the Water and Electric system. \$18,065,000 of the bonds were issued to refund \$20,620,000 of the outstanding 2005 Water and Electric Series A Refunding & Improvement Bond. \$33,215,000 of the bonds were issued to provide funding for extending and improving the Electric Utility.

### '19 Water and Electric System Revenue Bond: Series 2019A (5/21/2019)

Original Issue	Interest Rates	Maturity Date	Amount Outstanding
\$15,150,000	3.00% - 5.00%	10/01/49	\$15,150,000

In May 2019, The City issued \$15,150,000 of Water and Electric System Revenue Bonds. The bonds are planned to be payable solely from, and secured by a pledge of the revenues of the Water and Electric system. The bonds were issued for the purpose of providing funds for acquiring, constructing, extending and improving the Water System.

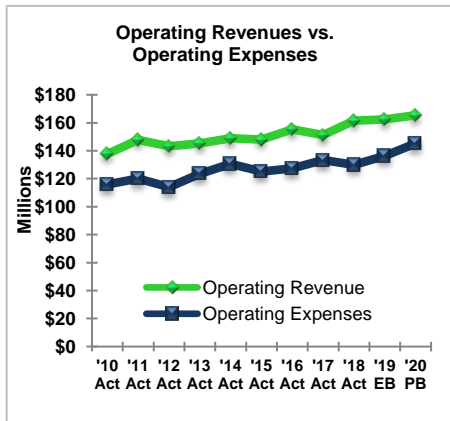
## Debt Service Requirements

Fiscal Year	Principal Requirements	Interest Requirements	Total Requirements
2020	\$10,180,000	\$7,177,782	\$17,357,781
2021	\$10,870,000	\$6,835,650	\$17,705,650
2022	\$11,295,000	\$6,420,000	\$17,715,000
2023	\$11,715,000	\$6,024,331	\$17,739,331
2024	\$10,220,000	\$5,648,838	\$15,868,838
2025	\$10,555,000	\$5,316,188	\$15,871,188
2026	\$10,905,000	\$4,976,725	\$15,881,725
2027	\$11,285,000	\$4,613,341	\$15,898,341
2028	\$10,520,000	\$4,244,822	\$14,764,822
2029	\$10,875,000	\$3,885,813	\$14,760,813
2030	\$10,195,000	\$3,521,875	\$13,716,875
2031	\$10,080,000	\$3,161,947	\$13,241,947
2032	\$10,460,000	\$2,790,200	\$13,250,200
2033	\$7,760,000	\$2,398,544	\$10,158,544
2034	\$8,100,000	\$2,078,669	\$10,178,669
2035	\$6,840,000	\$1,768,097	\$8,608,097
2036	\$5,715,000	\$1,497,206	\$7,212,206
2037	\$5,970,000	\$1,241,069	\$7,211,069
2038	\$2,940,000	\$1,049,266	\$3,989,266
2039	\$3,060,000	\$924,928	\$3,984,928
2040	\$3,195,000	\$795,931	\$3,990,931
2041	\$3,325,000	\$662,088	\$3,987,088
2042	\$3,465,000	\$522,588	\$3,987,588
2043	\$2,235,000	\$409,366	\$2,644,366
2044	\$2,320,000	\$323,734	\$2,643,734
2045	\$2,405,000	\$234,878	\$2,639,878
2046	\$2,500,000	\$142,597	\$2,642,597
2047	\$700,000	\$84,175	\$784,175
2048	\$725,000	\$61,019	\$786,019
2049	\$745,000	\$37,131	\$782,131
2050	\$770,000	\$12,513	\$782,513
<b>Total</b>	<b>\$201,925,000</b>	<b>\$78,861,308</b>	<b>\$280,786,307</b>

## Revenues, Expenses, and Changes in Net Position Water and Electric Utility

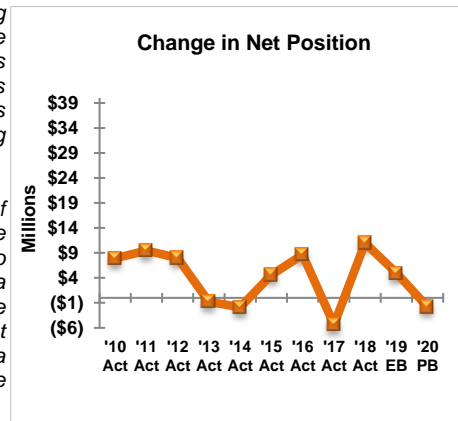
	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Operating Revenues:</b>				
Fees and Service Charges	\$161,576,967	\$159,073,402	\$162,337,964	\$165,371,924
<b>Total Operating Revenues</b>	<b>\$161,576,967</b>	<b>\$159,073,402</b>	<b>\$162,337,964</b>	<b>\$165,371,924</b>
<b>Operating Expenses:</b>				
Personnel Services	\$19,423,821	\$20,094,132	\$19,325,243	\$20,950,396
Power Supply	\$71,064,762	\$75,385,653	\$75,333,500	\$78,427,588
Supplies & Materials	\$4,242,149	\$4,855,169	\$4,347,299	\$5,571,161
Travel & Training	\$364,420	\$482,981	\$414,526	\$512,891
Intragovernmental Charges	\$8,424,435	\$9,281,411	\$9,281,411	\$9,633,038
Utilities, Services & Other Misc.	\$10,739,043	\$12,401,320	\$11,750,872	\$14,479,052
Depreciation	\$15,704,438	\$15,481,177	\$15,861,106	\$15,671,099
<b>Total Operating Expenses</b>	<b>\$129,963,068</b>	<b>\$137,981,843</b>	<b>\$136,313,957</b>	<b>\$145,245,225</b>
<b>Operating Income (Loss)</b>	<b>\$31,613,899</b>	<b>\$21,091,559</b>	<b>\$26,024,007</b>	<b>\$20,126,699</b>
<b>Non-Operating Revenues:</b>				
Investment Revenue	\$660,897	\$1,944,884	\$2,456,488	\$1,944,884
Revenue From Other Gov't Units	\$4,000	\$0	\$0	\$0
Miscellaneous Revenue	\$1,866,123	\$1,286,120	\$1,534,392	\$1,647,168
<b>Total Non-Operating Revenues</b>	<b>\$2,531,020</b>	<b>\$3,231,004</b>	<b>\$3,990,880</b>	<b>\$3,592,052</b>
<b>Non-Operating Expenses:</b>				
Bond Interest	\$7,590,165	\$7,160,575	\$7,170,666	\$7,177,782
Bank & Paying Agent Fees (Misc. Expense)	\$2,284	\$2,500	\$1,850	\$2,500
Loss on Disposal Assets	\$63,065	\$52,000	\$37,114	\$52,000
Amortization	\$0	\$0	\$0	\$0
<b>Total Non-Operating Expenses</b>	<b>\$7,655,514</b>	<b>\$7,215,075</b>	<b>\$7,209,630</b>	<b>\$7,232,282</b>
<b>Total Non-Operating Revenues (Expenses)</b>	<b>(\$5,124,494)</b>	<b>(\$3,984,071)</b>	<b>(\$3,218,750)</b>	<b>(\$3,640,230)</b>
<b>Income (Loss) Before Contrib and Transfers</b>	<b>\$26,489,405</b>	<b>\$17,107,488</b>	<b>\$22,805,257</b>	<b>\$16,486,469</b>
Transfers Out - P.I.L.O.T. to General Fund	(\$16,507,229)	(\$17,585,334)	(\$17,140,986)	(\$17,674,582)
Transfers Out - Other	(\$793,331)	(\$676,062)	(\$676,062)	(\$636,411)
<b>Total Transfers Out</b>	<b>(\$17,300,560)</b>	<b>(\$18,261,396)</b>	<b>(\$17,817,048)</b>	<b>(\$18,310,993)</b>
Transfers In	\$0	\$0	\$0	\$0
Capital Contribution	\$1,783,143	\$0	\$0	\$0
<b>Total Transfers and Contributions</b>	<b>(\$15,517,417)</b>	<b>(\$18,261,396)</b>	<b>(\$17,817,048)</b>	<b>(\$18,310,993)</b>
<b>Changes in Net Position</b>	<b>\$10,971,988</b>	<b>(\$1,153,908)</b>	<b>\$4,988,209</b>	<b>(\$1,824,524)</b>
Net Position - Beginning	\$203,039,285	\$214,011,273	\$214,011,273	\$218,999,482
<b>Net Position - Ending</b>	<b>\$214,011,273</b>	<b>\$212,857,365</b>	<b>\$218,999,482</b>	<b>\$217,174,958</b>

Note: This statement does not include capital addition, capital project, or debt principal expenses.



Operating revenues are above operating expenses for the ten year period shown. There is a gap between the revenues and expenses because part of the rates charged to customers are used to pay principal and interest expenses on outstanding debt and other non-operating expenses as well as some capital project costs.

There has been a positive net position for six of the ten years. In those years the net loss is due to increases in purchased power costs related to new contracts. In FY 2014, there was a significant operating transfer out to remove the transload facility from the Electric budget and set it up as a separate fund. In FY 2017 there was a \$2.7 million nonrecurring contract for the Columbia Energy Center rebuild.



## Funding Sources and Uses Water and Electric Utility

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Financial Sources</b>				
Fees and Service Charges	\$161,370,461	\$158,875,758	\$162,140,320	\$165,166,918
Miscellaneous Revenue	\$0	\$0	\$0	\$0
Locator Service Fees	\$206,506	\$197,644	\$197,644	\$205,006
Investment Revenue	\$660,897	\$1,944,884	\$2,456,488	\$1,944,884
Less: GASB 31 Interest Adjustment	\$1,628,968	\$0	\$0	\$0
Revenue From Other Gov't Units	\$4,000	\$0	\$0	\$0
Miscellaneous Revenue	\$1,866,123	\$1,286,120	\$1,534,392	\$1,647,168
<b>Total Financial Sources before Transfers</b>	<b>\$165,736,955</b>	<b>\$162,304,406</b>	<b>\$166,328,844</b>	<b>\$168,963,976</b>
Transfers In	\$0	\$0	\$0	\$0
<b>Total Financial Sources</b>	<b>\$165,736,955</b>	<b>\$162,304,406</b>	<b>\$166,328,844</b>	<b>\$168,963,976</b>
<b>Financial Uses</b>				
Personnel Services	\$19,423,821	\$20,094,132	\$19,325,243	\$20,950,396
Less: GASB 16 Vacation Liability Adj	\$33,656	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	\$40,643	\$0	\$0	\$0
Less: GASB 75 OPEB Adjustment	\$29,802	\$0	\$0	\$0
Power Supply	\$71,064,762	\$75,385,653	\$75,333,500	\$78,427,588
Supplies & Materials	\$4,242,149	\$4,855,169	\$4,347,299	\$5,571,161
Travel & Training	\$364,420	\$482,981	\$414,526	\$512,891
Intragovernmental Charges	\$8,424,435	\$9,281,411	\$9,281,411	\$9,633,038
Utilities, Services & Other Misc.	\$10,739,043	\$12,401,320	\$11,750,872	\$14,479,052
Interest	\$7,590,165	\$7,160,575	\$7,170,666	\$7,177,782
Bank & Paying Agent Fees (Misc. Expense)	\$2,284	\$2,500	\$1,850	\$2,500
Transfers Out	\$17,300,560	\$18,261,396	\$17,817,048	\$18,310,993
Principal Payments	\$9,532,390	\$9,740,000	\$9,740,000	\$10,180,000
Capital Additions	\$1,821,978	\$320,875	\$258,287	\$3,666,000
Enterprise Revenues used for Capital Projects	\$9,450,000	\$5,900,000	\$5,900,000	\$7,305,000
<b>Total Financial Uses</b>	<b>\$160,060,108</b>	<b>\$163,886,012</b>	<b>\$161,340,702</b>	<b>\$176,216,401</b>
<b>Financial Sources Over/(Under) Uses</b>	<b>\$5,676,847</b>	<b>(\$1,581,606)</b>	<b>\$4,988,142</b>	<b>(\$7,252,425)</b>
<b>Unassigned Cash Reserves for Operations</b>				
Beginning Unassigned Cash Reserve		\$38,933,959	\$38,933,959	\$46,868,078
Financial Sources Over/(Under) Uses		(\$1,581,606)	\$4,988,142	(\$7,252,425)
Closed project freed up restricted cash			\$2,945,977	
Cash and Cash Equivalents	\$51,289,265			
Less: Cash Restricted for Capital Projects *	(\$21,328,867)			
Less: GASB 31 Pooled Cash Adj	\$2,704,151			
Add: Inventory	\$6,269,410			
<b>Unassigned Cash Reserve</b>	<b>\$38,933,959</b>	<b>\$37,352,353</b>	<b>\$46,868,078</b>	<b>\$39,615,653</b>
Budgeted Operating Expenses w/o Depr	\$122,571,748	\$122,670,370	\$122,670,370	\$129,574,126
Add: Budgeted Interest Expense	\$7,548,000	\$7,160,575	\$7,160,575	\$7,177,782
Add: Budgeted Bank and Paying Agent Fees	2500	\$2,500	\$2,500	\$2,500
Add: Budgeted Operating Transfers Out	16877801	\$18,261,396	\$18,261,396	\$18,310,993
Add: Budgeted Principal Payments	9350000	\$9,740,000	\$9,740,000	\$10,180,000
Add: Budgeted Capital Additions	2383425	\$264,000	\$264,000	\$3,666,000
Add: Budgeted Ent Revenue for CIP	\$9,450,000	\$5,900,000	\$5,900,000	\$7,305,000
<b>Total Budgeted Financial Uses</b>	<b>\$168,183,474</b>	<b>\$163,998,841</b>	<b>\$163,998,841</b>	<b>\$176,216,401</b>
Less: Ent Rev Budgeted for current year CIP	(\$9,450,000)	(\$5,900,000)	(\$5,900,000)	(\$7,305,000)
<b>Financial Uses for Operations</b>	<b>\$158,733,474</b>	<b>\$158,098,841</b>	<b>\$158,098,841</b>	<b>\$168,911,401</b>
	x 20%	x 20%	x 20%	x 20%
Budgeted Cash Reserve Target for Operations	\$31,746,695	\$31,619,768	\$31,619,768	\$33,782,280
Add: Ent Rev Budgeted for current year CIP	\$9,450,000	\$5,900,000	\$5,900,000	\$7,305,000
<b>Budgeted Cash Reserve Target</b>	<b>\$41,196,695</b>	<b>\$37,519,768</b>	<b>\$37,519,768</b>	<b>\$41,087,280</b>
<b>Above/(Below) Budgeted Cash Reserve Target</b>	<b>(\$2,262,736)</b>	<b>(\$167,415)</b>	<b>\$9,348,310</b>	<b>(\$1,471,627)</b>
Debt Coverage Ratio Including PILOT Expense	1.23	1.36	1.35	1.91
<b>Rate Increases:</b>				
<b>Water - Operating</b>	4.00%		1.00%	
<b>Water - Voter Approved</b>			3.00%	3.00%
<b>Electric - Operating</b>		2.50%	2.50%	1.00%
<b>Electric - Voter Approved</b>				

\* Cash restricted for capital projects is not shown in the CAFR as a separate line and is included in Current Assets. This amount must be subtracted in order to calculate the current assets related to operations only.

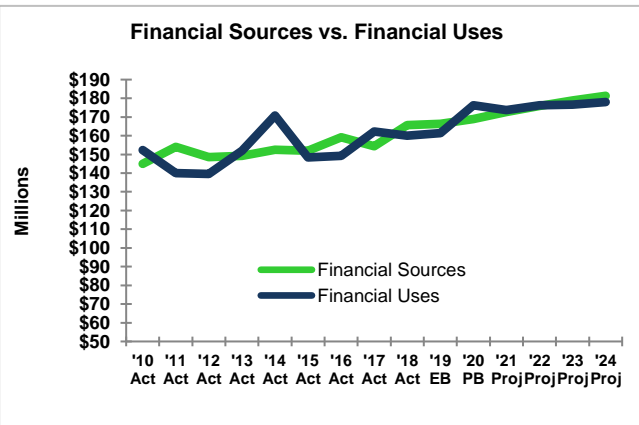


## Funding Sources and Uses Water and Electric Utility

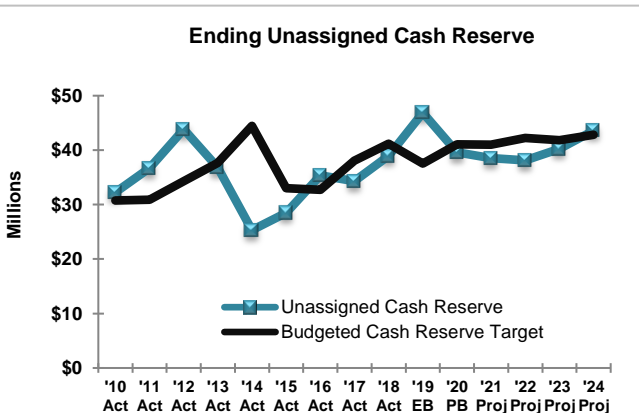
Projected FY 2021	Projected FY 2022	Projected FY 2023	Projected FY 2024
\$169,081,203	\$172,408,121	\$175,232,009	\$177,802,663
\$0	\$0	\$0	\$0
\$205,006	\$205,006	\$205,006	\$205,006
\$1,944,884	\$1,944,884	\$1,944,884	\$1,944,884
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$1,375,668	\$1,375,668	\$1,375,668	\$1,375,668
<b>\$172,606,761</b>	<b>\$175,933,679</b>	<b>\$178,757,567</b>	<b>\$181,328,221</b>
\$0	\$0	\$0	\$0
<b>\$172,606,761</b>	<b>\$175,933,679</b>	<b>\$178,757,567</b>	<b>\$181,328,221</b>
\$20,432,126	\$20,333,544	\$20,238,367	\$20,157,865
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$75,774,989	\$75,774,989	\$75,774,989	\$76,684,289
\$5,601,211	\$5,631,861	\$5,663,125	\$5,695,013
\$481,494	\$474,975	\$468,252	\$473,153
\$9,795,690	\$10,025,648	\$10,287,294	\$10,578,013
\$15,575,628	\$14,710,356	\$14,938,408	\$15,170,756
\$6,835,650	\$7,467,883	\$7,052,132	\$6,655,737
\$2,500	\$2,500	\$2,500	\$2,500
\$19,183,768	\$19,960,204	\$20,455,985	\$21,068,292
\$10,870,000	\$11,787,927	\$12,228,010	\$10,753,911
\$1,335,500	\$1,418,267	\$1,369,340	\$1,759,810
\$7,825,000	\$8,750,000	\$8,150,000	\$9,000,000
<b>\$173,713,556</b>	<b>\$176,338,154</b>	<b>\$176,628,401</b>	<b>\$177,999,338</b>
<b>(\$1,106,795)</b>	<b>(\$404,475)</b>	<b>\$2,129,166</b>	<b>\$3,328,883</b>
\$39,615,653	\$38,508,858	\$38,104,383	\$40,233,549
<b>(\$1,106,795)</b>	<b>(\$404,475)</b>	<b>\$2,129,166</b>	<b>\$3,328,883</b>
<b>\$38,508,858</b>	<b>\$38,104,383</b>	<b>\$40,233,549</b>	<b>\$43,562,432</b>
\$127,661,138	\$126,951,373	\$127,370,435	\$128,759,089
\$6,835,650	\$7,467,883	\$7,052,132	\$6,655,737
\$2,500	\$2,500	\$2,500	\$2,500
\$19,183,768	\$19,960,204	\$20,455,985	\$21,068,292
\$10,870,000	\$11,787,927	\$12,228,010	\$10,753,911
\$1,335,500	\$1,418,267	\$1,369,340	\$1,759,810
\$7,825,000	\$8,750,000	\$8,150,000	\$9,000,000
\$173,713,556	\$176,338,154	\$176,628,401	\$177,999,338
<b>(\$7,825,000)</b>	<b>(\$8,750,000)</b>	<b>(\$8,150,000)</b>	<b>(\$9,000,000)</b>
\$165,888,556	\$167,588,154	\$168,478,401	\$168,999,338
x 20%	x 20%	x 20%	x 20%
\$33,177,711	\$33,517,631	\$33,695,680	\$33,799,867
\$7,825,000	\$8,750,000	\$8,150,000	\$9,000,000
<b>\$41,002,711</b>	<b>\$42,267,631</b>	<b>\$41,845,680</b>	<b>\$42,799,867</b>
<b>(\$2,493,853)</b>	<b>(\$4,163,248)</b>	<b>(\$1,612,131)</b>	<b>\$762,565</b>
1.28	1.68	1.23	1.40
1.00%	2.00%	2.00%	1.00%
3.00%	2.00%		
1.50%	1.00%	1.00%	1.00%

The Financial Sources and Uses Statement is a management tool which provides a more complete look at the cash reserves for the operation compared to the expenses and other uses of the operation. This allows management to examine the projected ending cash reserves for the operation compared to a budgeted cash reserve target which provides useful information about the financial health of the fund.

This statement takes information from the Revenues, Expenses, and Changes in Net Position statement and subtracts out non-cash items (depreciation, loss on disposal of fixed assets, and GASB adjustments for interest revenue, pensions, and vacation liabilities). This statement also includes capital item purchases (such as fleet replacements), principal payments, and enterprise revenue that will be used to pay for capital project costs which are reflected on the balance sheet.



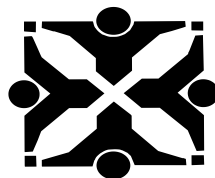
In years where uses are above sources, there are significant capital project expenses. The City must appropriate all of the cost of a capital project before a construction contract can be awarded, even though construction can take more than one year to complete. The City utilizes smaller utility rate increases over time to build up balances and then uses those balances to fund some of their capital projects. A number of operating increases are proposed in both Water and Electric over the next five years in order to maintain debt coverage ratios and increase cash reserves to the cash reserve target.



Unassigned cash reserves were below the budgeted cash reserve target in FY 2017 and FY 2018. Future years include rate increases, lower fleet replacements, and lower capital project funding from enterprise revenues in order to get cash reserves to the target by FY 2024. In FY 2019, there was a change due to unrestricting \$2.9 million previously restricted for capital projects.

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# Water Utility Fund (Enterprise Fund)

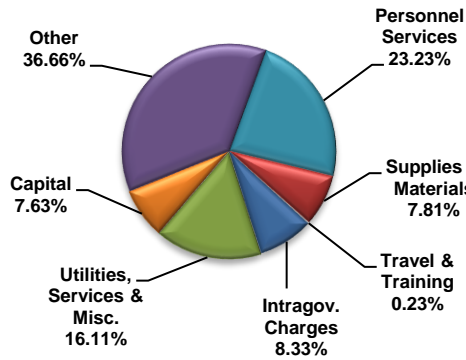


*City of Columbia*  
*Columbia, Missouri*

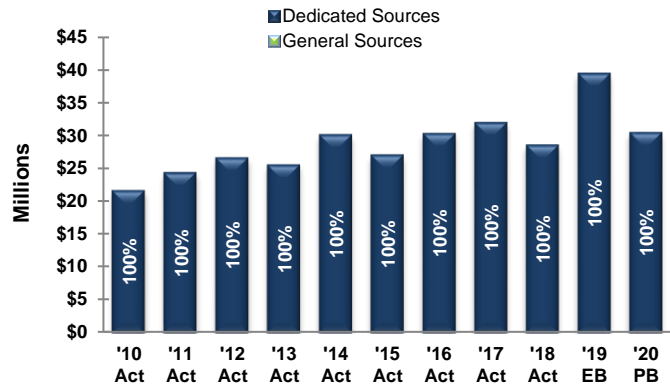


# Water Utility- Summary

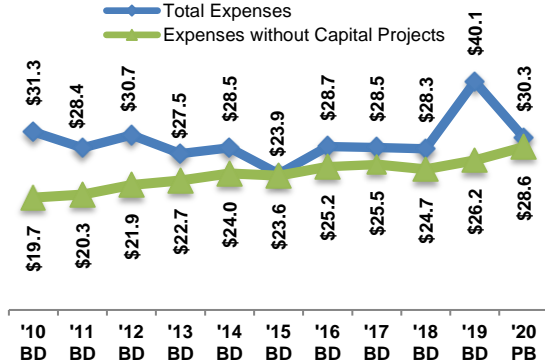
**FY 2020 Total Expenses By Category**



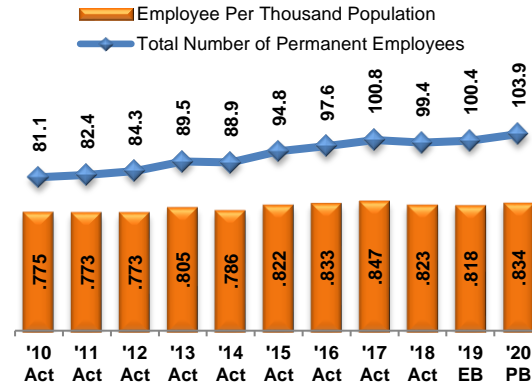
**Funding Sources**



**Budgeted Expenditure History (in Millions)**



**Permanent Positions**



## Appropriations (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$6,337,596	\$6,806,094	\$6,143,276	\$7,030,661	\$224,567	3.3%
Supplies & Materials	\$2,049,862	\$2,063,677	\$2,074,303	\$2,362,476	\$298,799	14.5%
Travel & Training	\$40,270	\$65,656	\$59,614	\$69,006	\$3,350	5.1%
Intragov. Charges	\$2,448,141	\$2,571,695	\$2,571,695	\$2,522,227	(\$49,468)	(1.9%)
Utilities, Services & Misc.	\$5,757,433	\$7,383,338	\$7,154,454	\$4,876,797	(\$2,506,541)	(33.9%)
Capital	\$1,408,388	\$10,656,800	\$10,656,800	\$2,309,000	(\$8,347,800)	(78.3%)
Other	\$10,291,938	\$10,544,537	\$10,575,610	\$11,093,196	\$548,659	5.2%
<b>Total</b>	<b>\$28,333,628</b>	<b>\$40,091,797</b>	<b>\$39,235,752</b>	<b>\$30,263,363</b>	<b>(\$9,828,434)</b>	<b>(24.5%)</b>
Operating Expenses	\$18,226,009	\$19,261,559	\$18,574,832	\$20,247,266	\$985,707	5.1%
Non-Operating Expenses	\$4,591,481	\$4,833,869	\$4,829,208	\$5,076,669	\$242,800	5.0%
Debt Service	\$2,110,357	\$2,139,569	\$1,974,912	\$2,445,428	\$305,859	14.3%
Capital Additions	\$513,726	\$6,800	\$6,800	\$839,000	\$832,200	12238.2%
Capital Projects	\$2,892,055	\$13,850,000	\$13,850,000	\$1,655,000	(\$12,195,000)	(88.1%)
<b>Total Expenses</b>	<b>\$28,333,628</b>	<b>\$40,091,797</b>	<b>\$39,235,752</b>	<b>\$30,263,363</b>	<b>(\$9,828,434)</b>	<b>(24.5%)</b>

## Funding Sources (Where the Money Comes From)

Grants and Capital Contrib	\$1,783,143	\$0	\$0	\$0	\$0	
Interest	\$158,771	\$580,000	\$748,020	\$580,000	\$0	0.0%
Fees and Service Charges	\$26,941,092	\$26,399,380	\$26,807,340	\$28,096,141	\$1,696,761	6.4%
Other Local Revenues	\$333,804	\$186,000	\$203,344	\$250,548	\$64,548	34.7%
Transfers	\$0	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$0	\$12,926,417	\$11,477,048	\$1,336,674	(\$11,589,743)	(89.7%)
Less: Current Year Surplus	(\$883,182)	\$0	\$0	\$0	\$0	
<b>Dedicated Sources</b>	<b>\$28,333,628</b>	<b>\$40,091,797</b>	<b>\$39,235,752</b>	<b>\$30,263,363</b>	<b>(\$9,828,434)</b>	<b>(24.5%)</b>
General Sources	\$0	\$0	\$0	\$0	\$0	
<b>Total Funding Sources</b>	<b>\$28,333,628</b>	<b>\$40,091,797</b>	<b>\$39,235,752</b>	<b>\$30,263,363</b>	<b>(\$9,828,434)</b>	<b>(24.5%)</b>

## Department Summary

### Description

The Water Utility is responsible for the supply of safe drinking water and fire protection service to the City, by providing production, treatment, and distribution systems. The utility operates a well field in the Missouri River bottoms; the McBaine Water Treatment Plant; the Hillsdale, West Ash and South Pump Stations; elevated water towers; and a distribution system. The personnel test and set meters, install and maintain fire hydrants, operate a laboratory and water testing facility, perform all maintenance on towers, lines, leak repair, customer service calls, flush mains and service valves, and maintain a backflow prevention system. Crews do some extension of water mains and some is contracted to outside companies. The Water Utility serves over 49,700 customers.

The sale of water is the major revenue source for this fund. The growth rate in new customers has increased slightly to about 0.8% per year.

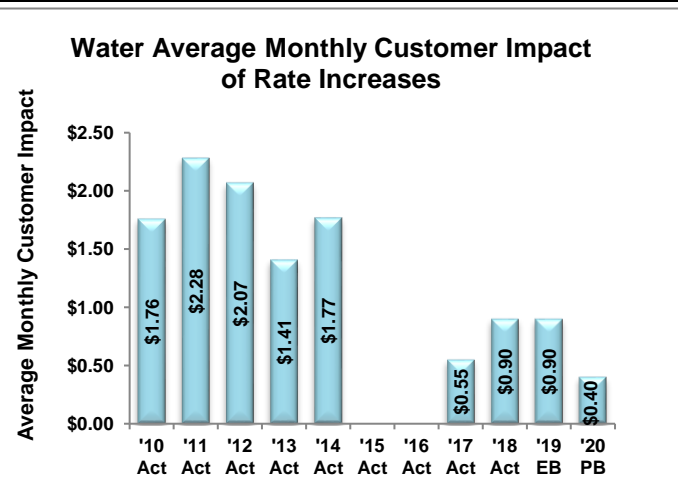
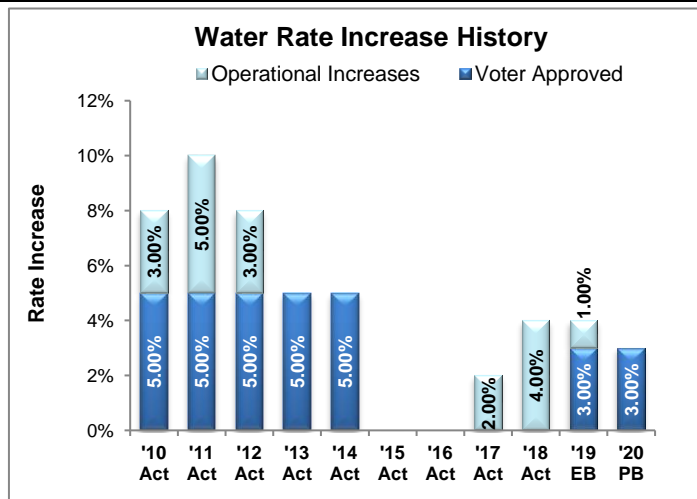
### Highlights/Significant Changes

- A new rate structure was adopted by City Council in January 2019. This structure was adopted for those customers who place the highest demands on the system.
- City Utilities is proposing to bring forward any proposed utility rate changes to Council for a public hearing in January each year. This will allow staff to evaluate the previous year financials once all revenues/expenses are finalized after the fiscal year is over since the majority of the Water and Electric utility revenues are significantly impacted by the summer months (June thru September). In addition, this will allow for staff to assess the impact of the past water rate changes prior to requesting the next one. There is a voter approved 3% rate increase scheduled for FY 2020. The average monthly customer impact is expected to be \$0.40.
- The FY 2020 budget should see the development of Water Conservation Programs which was recommended by the Integrated Water Resource Plan and the Climate Action and Adaptation Plan.

### Highlights/Significant Changes (continued)

- Personnel services reflects an increase of \$224,567 due to the pay package and addition of three positions. The pay package for FY 2020 includes: classifications have been moved to new pay bands as recommended by our consultants which may have resulted in a move to minimum adjustment for some employees. There is funding included for an incremental move toward the midpoint for employees that have been in their classification for 3, 4, or 5 years. In order to help address compression issues, a time in class adjustment has been included which is equal to 0.5% for each year employees have been in their classification more than five years. A 0.5% across the board increase has been included for all employees who are below the maximum rate for their pay band (which has been increased by the across the board increase). Supervisor adjustments have been implemented in order to ensure supervisors make 1% above the highest hourly rate of employees they supervise.
- Budget cuts of \$229,161 were taken to offset pay plan costs of \$244,227. This includes removing the contingency budget of \$189,161. Any unforeseen budgetary amendments will require Council action for appropriation.
- An Administrative Support Assistant is being added at the Water Plant as it is becoming increasingly difficult to utilize a temporary position and 2.00 FTE Water Distribution Operators are being added to assist in the fire hydrant program and in the valve operation program to ensure that we are meeting DNR requirements.
- Supplies and Materials reflects an increase of \$298,799 due to increases needed for treatment chemicals, doing more work on well fields, more lab chemicals for more testing being conducted with new Lab Analyst, and equipment parts.
- Intragovernmental Charges reflects a \$49,468 decrease primarily due to G&A fees (change in methodology).
- Utilities, Services, & Miscellaneous and Capital decreased a total of \$10.9 million due to mid-year CIP appropriations made in FY 2019.
- The Other category reflects a \$548,659 or 5.2% increase due to higher interest expenses and PILOT transfer to the general fund.

## Rate Increase Information



# Water Fund

## Authorized Personnel

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
Administration and General	12.12	17.42	17.42	17.97	0.55
Production	20.00	20.00	20.00	21.00	1.00
Distribution	67.25	62.95	62.95	64.95	2.00
<b>Total Personnel</b>	<b>99.37</b>	<b>100.37</b>	<b>100.37</b>	<b>103.92</b>	<b>3.55</b>
Permanent Full-Time	99.37	100.37	100.37	103.92	3.55
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>99.37</b>	<b>100.37</b>	<b>100.37</b>	<b>103.92</b>	<b>3.55</b>

## Budget Detail By Division

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
<b>Admin &amp; General</b>						
Personnel Services	\$995,302	\$1,400,229	\$1,265,822	\$1,416,994	\$16,765	1.2%
Supplies and Materials	\$24,814	\$44,639	\$39,388	\$39,300	(\$5,339)	(12.0%)
Travel and Training	\$4,410	\$9,864	\$5,414	\$11,864	\$2,000	20.3%
Intragovernmental Charges	\$2,344,310	\$2,472,295	\$2,472,295	\$2,419,146	(\$53,149)	(2.1%)
Utilities, Services, & Misc.	\$380,493	\$534,623	\$236,538	\$359,156	(\$175,467)	(32.8%)
Capital	\$0	\$0	\$0	\$32,000	\$32,000	
Other	\$10,291,938	\$10,544,537	\$10,575,610	\$11,093,196	\$548,659	5.2%
<b>Total</b>	<b>\$14,041,267</b>	<b>\$15,006,187</b>	<b>\$14,595,067</b>	<b>\$15,371,656</b>	<b>\$365,469</b>	<b>2.4%</b>
<b>Production</b>						
Personnel Services	\$1,326,202	\$1,367,832	\$1,256,072	\$1,437,236	\$69,404	5.1%
Supplies and Materials	\$1,088,466	\$1,125,036	\$1,208,994	\$1,364,800	\$239,764	21.3%
Travel and Training	\$7,839	\$21,700	\$21,700	\$21,700	\$0	0.0%
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$2,608,640	\$2,750,476	\$2,702,666	\$3,113,444	\$362,968	13.2%
Capital	\$35,911	\$6,800	\$6,800	\$210,000	\$203,200	2988.2%
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$5,067,058</b>	<b>\$5,271,844</b>	<b>\$5,196,232</b>	<b>\$6,147,180</b>	<b>\$875,336</b>	<b>16.6%</b>
<b>Distribution</b>						
Personnel Services	\$3,835,284	\$4,038,033	\$3,621,382	\$4,176,431	\$138,398	3.4%
Supplies and Materials	\$851,262	\$894,002	\$825,921	\$958,376	\$64,374	7.2%
Travel and Training	\$28,021	\$34,092	\$32,500	\$35,442	\$1,350	4.0%
Intragovernmental Charges	\$103,831	\$99,400	\$99,400	\$103,081	\$3,681	3.7%
Utilities, Services, & Misc.	\$1,037,035	\$898,239	\$1,015,250	\$1,219,197	\$320,958	35.7%
Capital	\$477,815	\$0	\$0	\$597,000	\$597,000	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$6,333,248</b>	<b>\$5,963,766</b>	<b>\$5,594,453</b>	<b>\$7,089,527</b>	<b>\$1,125,761</b>	<b>18.9%</b>
<b>Capital Projects</b>						
Personnel Services	\$180,808	\$0	\$0	\$0	\$0	
Supplies and Materials	\$85,320	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$1,731,265	\$3,200,000	\$3,200,000	\$185,000	(\$3,015,000)	(94.2%)
Capital	\$894,662	\$10,650,000	\$10,650,000	\$1,470,000	(\$9,180,000)	(86.2%)
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$2,892,055</b>	<b>\$13,850,000</b>	<b>\$13,850,000</b>	<b>\$1,655,000</b>	<b>(\$12,195,000)</b>	<b>(88.1%)</b>
<b>Department Totals</b>						
Personnel Services	\$6,337,596	\$6,806,094	\$6,143,276	\$7,030,661	\$224,567	3.3%
Supplies and Materials	\$2,049,862	\$2,063,677	\$2,074,303	\$2,362,476	\$298,799	14.5%
Travel and Training	\$40,270	\$65,656	\$59,614	\$69,006	\$3,350	5.1%
Intragovernmental Charges	\$2,448,141	\$2,571,695	\$2,571,695	\$2,522,227	(\$49,468)	(1.9%)
Utilities, Services, & Misc.	\$5,757,433	\$7,383,338	\$7,154,454	\$4,876,797	(\$2,506,541)	(33.9%)
Capital	\$1,408,388	\$10,656,800	\$10,656,800	\$2,309,000	(\$8,347,800)	(78.3%)
Other	\$10,291,938	\$10,544,537	\$10,575,610	\$11,093,196	\$548,659	5.2%
<b>Total</b>	<b>\$28,333,628</b>	<b>\$40,091,797</b>	<b>\$39,235,752</b>	<b>\$30,263,363</b>	<b>(\$9,828,434)</b>	<b>(24.5%)</b>

# Water - Production

## Authorized Personnel By Division

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
<b>Administration and General</b>					
9905 - Deputy City Manager	0.12	0.12	0.12	0.12	
5135 - Water Quality Compliance Officer	1.00	1.00	1.00	1.00	
5134 - Lab Supervisor ^^ **	0.00	1.00	1.00	0.50	(0.50)
5132 - Lab Analyst ^^	0.00	1.00	1.00	1.00	
5109 - Engineering Supervisor	1.00	1.00	1.00	1.00	
5108 - Engineering Manager	0.20	0.20	0.20	0.20	
5041 - Lab Tech ^^ **	0.00	1.00	1.00	2.00	1.00
5098/5113 - Engineering Specialist/Engr.	2.00	2.00	2.00	2.00	
5006 - Water Inspection Foreman *	0.50	0.00	0.00	0.00	
5004 - Senior Engineering Technician	2.00	2.00	2.00	2.00	
4998 - Project Compliance Inspector	1.50	1.50	1.50	1.50	
4996 - Sr. Project Compliance Inspector *	0.00	0.50	0.50	0.50	
4514 - Utility Services Manager	0.20	0.20	0.20	0.20	
4510 - Energy Management Specialist	0.20	0.20	0.20	0.20	
4502 - Senior Rate Analyst	0.20	0.20	0.20	0.20	
4501 - Rate Analyst	0.20	0.20	0.20	0.20	
2990 - Director, Columbia Utilities	0.20	0.20	0.20	0.20	
2980 - Asst. Dir, Columbia Utilities ***	0.40	0.40	0.20	0.25	0.05
2981 - Asst. Dir, Columbia Utilities PE ***	0.00	0.00	0.20	0.20	
2408 - Construction Project Supervisor	0.40	0.40	0.40	0.40	
2312 - Water Distribution Tech ^^	0.00	1.00	1.00	1.00	
1215 - Billing Auditor ++	0.00	1.30	1.30	1.30	
1007 - Administrative Supervisor	0.40	0.40	0.40	0.40	
1006 - Senior Admin. Support Assistant	1.20	1.20	1.20	1.20	
1005 - Administrative Support Assistant	0.40	0.40	0.40	0.40	
<b>Total Personnel</b>	<b>12.12</b>	<b>17.42</b>	<b>17.42</b>	<b>17.97</b>	<b>0.55</b>
Permanent Full-Time	12.12	17.42	17.42	17.97	0.55
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>12.12</b>	<b>17.42</b>	<b>17.42</b>	<b>17.97</b>	<b>0.55</b>
<b>Production</b>					
2661 - Water Production Manager	1.00	1.00	1.00	1.00	
2645 - Water Production Superintendent	1.00	1.00	1.00	1.00	
2642/2643 - Wtr Trtmt Plt Op. II/ III	6.00	6.00	6.00	6.00	
2641 - Wtr Treatment Plant Oper I	6.00	6.00	6.00	6.00	
2426 - Utility Maint. Supervisor	1.00	1.00	1.00	1.00	
2425 - Utility Maint. Mechanic	3.00	3.00	3.00	3.00	
2325 - Instrument Technician	2.00	2.00	2.00	2.00	
1005 - Administrative Support Assistant ^	0.00	0.00	0.00	1.00	1.00
<b>Total Personnel</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	<b>21.00</b>	<b>1.00</b>
Permanent Full-Time	20.00	20.00	20.00	21.00	1.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	<b>21.00</b>	<b>1.00</b>

++ In FY 2019, 1.30 FTE Billing Auditor positions were reallocated to the Utility departments.

\* In FY 2019, 0.50 FTE Water Inspection Foreman was reclassified to Sr. Project Compliance Inspector.

^^ In FY 2019, (4) 1.00 FTE positions were reallocated from Water Distribution as a result of the Lab moving from Distribution to Engineering.

\*\* In FY 2020, reallocated (.50) FTE Lab Supervisor to Electric and (1) FTE Lab Tech from Electric

\*\*\* In FY 2019 mid-year, broke out Asst Dir with PE vs. non PE. In FY 2020, (.05) Asst Dir reallocated from UCS.

^ In FY 2020, Added (1) FTE ASA to replace a temporary position at the water plant

# Water - Distribution

## Authorized Personnel By Division - continued

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
<b>Distribution</b>					
6107 - Warehouse Operator **	0.00	0.40	0.40	0.40	
6106 - Stores Clerk	1.20	1.20	1.20	1.20	
6105 - Stores Superintendent	0.40	0.40	0.40	0.40	
6103 - Stores Supervisor	0.40	0.40	0.40	0.40	
6101 - Storeroom Assistant	1.20	1.20	1.20	1.20	
5134 - Laboratory Supervisor ^^	1.00	0.00	0.00	0.00	
5041 - Lab Technician ^^	2.00	0.00	0.00	0.00	
4995 - Data Technician	1.00	1.00	1.00	1.00	
2883 - Lead Utility Service Worker	2.00	2.00	2.00	2.00	
2880 - Utility Service Worker +++	3.50	4.00	4.00	4.00	
2877 - Lead Meter Reader	0.50	0.50	0.50	0.50	
2874 - Senior Meter Reader	0.80	0.80	0.80	0.80	
2870 - Meter Reader	2.40	2.40	2.40	2.40	
2770 - Electric Services Supt	0.25	0.25	0.25	0.25	
2690 - Water Distribution Manager	1.00	1.00	1.00	1.00	
2655 - Water Distribution Supt.	2.00	2.00	2.00	2.00	
2616 - Transload Ops Supv ^^	0.40	0.00	0.00	0.00	
2317 - Water Distribution Supervisor	3.00	3.00	3.00	3.00	
2314 - Wtr Distribution Foreman	12.00	12.00	12.00	12.00	
2312 - Wtr Distribution Technician ^^	6.00	5.00	5.00	5.00	
2302 - Equipment Operator II *	13.40	0.00	0.00	0.00	
2302 - Equipment Operator * ^	0.00	3.00	3.00	0.00	(3.00)
2301 - Equipment Operator I **	0.40	0.00	0.00	0.00	
2298 - Equipment Operator III ^^ *	0.40	0.00	0.00	0.00	
2298 - Senior Equipment Operator * ^	0.00	10.40	10.40	0.00	(10.40)
2298 - CDL Operator ^	0.00	0.00	0.00	13.40	13.40
2297 - Water Distribution Lead Operator	7.00	7.00	7.00	7.00	
2296 - Water Distribution Operator +	3.00	3.00	3.00	5.00	2.00
1006 - Senior Admin. Support Asst	2.00	2.00	2.00	2.00	
<b>Total Personnel</b>	<b>67.25</b>	<b>62.95</b>	<b>62.95</b>	<b>64.95</b>	<b>2.00</b>
Permanent Full-Time	67.25	62.95	62.95	64.95	2.00
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>67.25</b>	<b>62.95</b>	<b>62.95</b>	<b>64.95</b>	<b>2.00</b>
<b>Department Totals</b>					
Permanent Full-Time	99.37	100.37	100.37	103.92	3.55
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>99.37</b>	<b>100.37</b>	<b>100.37</b>	<b>103.92</b>	<b>3.55</b>

^^ In FY 2019, (0.40) FTE Transload Operations Supervisor and (0.40) FTE Equipment Operator III positions were reallocated back to Transload from Water.

+++ In FY 2019, 0.50 FTE Utility Service Worker was reallocated from Electric to Water.

^^ In FY 2019, (4) 1.00 FTE positions were reallocated to Engineering as a result of the Lab moving from Distribution to Engineering.

\* In FY 2019, (10) 1.00 FTE; (1) 0.40 FTE Equipment Operator II and (1) Equipment Operator III positions were reassigned to Senior Equipment Operator-WL. Also in FY 2019, Equipment Operator II positions were reassigned to Equipment Operator - WL.

\*\*In FY 2019, Equipment Operator I was reclassified to Warehouse Operator

^ In FY 2020, Equipment Oper and Senior Equip Oper classifications were consolidated to CDL Operator

+ In FY 2020, 2.00 FTE Water Distribution Operators were added in the Fire Hydrant and the Valve Oper Programs to ensure we meet DNR requirements.

**Capital Projects****Major Projects**

This budget provides funding for the following projects:

- Fire Hydrants & Valve Replacements
- Main Relocation for Streets & Highways
- Water Meter Replacement
- New & Replacement Service Lines
- Water Main Replacements
- Tower and Reservoir Maintenance
- Installation of New Mains to Create Loops
- Fiber to Water Facilities
- Deep Well Abandonment
- Refurbish Existing Deep Well for Emergency
- Well & Pump Station Control
- Well Field Valve Upgrades

**Fiscal Impact**

The budget includes the major capital improvements that are outlined in our Capital Improvement Program.

**Highlights/Significant Changes**

These capital investments in the water system will help insure continued reliable service. A bond proposal was approved by voters on August 7, 2018.



# Water

# Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
<b>Water</b>								
<b>1 Contingency Funds from Bonds - W0009 [ID: 718]</b>								
2018 Water Ballot	\$100,000	\$100,000	\$100,000	\$100,000				
Future Ballot					\$100,000	\$300,000		
<b>Total</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$300,000</b>		
<b>2 Differential Payments - W0143 [ID: 642]</b>								
Ent Rev								
<b>Total</b>								
<b>3 Fire Hydrants &amp; Valve Replacements - W0127 [ID: 587]</b>								
Ent Rev	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$600,000		
<b>Total</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$600,000</b>		
<b>4 Installation of New Mains to Create Loops - W0123 [ID: 586]</b>								
Ent Rev	\$60,000	\$300,000	\$300,000	\$300,000	\$100,000	\$300,000		
<b>Total</b>	<b>\$60,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$100,000</b>	<b>\$300,000</b>		
<b>5 Main Relocation for Streets &amp; Highways - W0125 [ID: 589]</b>								
2018 Water Ballot	\$300,000	\$300,000	\$300,000	\$300,000				
Ent Rev	\$100,000	\$100,000	\$100,000	\$100,000	\$200,000	\$600,000		
Future Ballot					\$300,000	\$900,000		
<b>Total</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$500,000</b>	<b>\$1,500,000</b>		
<b>6 New &amp; Replacement of Mains Under Highways - W0119 [ID: 604]</b>								
Ent Rev							2017	2018
<b>Total</b>								
<b>7 New &amp; Replacement Service Lines - W0128 [ID: 592]</b>								
Ent Rev	\$250,000	\$250,000	\$250,000	\$250,000	\$500,000	\$1,500,000		
<b>Total</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$500,000</b>	<b>\$1,500,000</b>		
<b>8 Water Main Replacements - W0130 [ID: 590]</b>								
2018 Water Ballot	\$363,000	\$750,000	\$750,000	\$750,000				
Ent Rev					\$500,000	\$2,000,000		
Future Ballot					\$500,000	\$2,000,000		
<b>Total</b>	<b>\$363,000</b>	<b>\$750,000</b>	<b>\$750,000</b>	<b>\$750,000</b>	<b>\$1,000,000</b>	<b>\$4,000,000</b>		
<b>9 Water Meter Replacements - W0231 [ID: 1362]</b>								
Ent Rev	\$50,000	\$50,000	\$50,000	\$50,000				
Future Ballot					\$250,000	\$750,000		
<b>Total</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$250,000</b>	<b>\$750,000</b>		
<b>10 Deep Well Abandonment - W0249 [ID: 1500]</b>								
Ent Rev	\$80,000	\$100,000	\$100,000				2013	2020
<b>Total</b>	<b>\$80,000</b>	<b>\$100,000</b>	<b>\$100,000</b>					
<b>11 Fiber to Water Facilities - W0283 [ID: 2149]</b>								
Ent Rev	\$125,000	\$125,000					2020	2021
<b>Total</b>	<b>\$125,000</b>	<b>\$125,000</b>						
<b>12 Leslie Ln -Garth to Providence relocate - W0297 [ID: 2211]</b>								
PYA Ent Rev - Main Relctn for Streets/Hwys - W0125	\$252,000						2020	2020
<b>Total</b>	<b>\$252,000</b>							

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

# Water

# Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
<b>Water</b>								
<b>13 New Elevated Storage - W0282 [ID: 2031]</b>							2019	2019
<b>Total</b>								
<b>14 New Southeast Pump Station - W0280 [ID: 1989]</b>							2018	2019
<b>Total</b>								
<b>15 New Well Platforms - W0279 [ID: 1988]</b>							2022	2022
2018 Water Ballot			\$1,000,000					
<b>Total</b>			<b>\$1,000,000</b>					
<b>16 Old 63, Gordon St &amp; Charles St main repl - W0290 [ID: 2202]</b>							2020	2020
PYA Ent Rev - Main								
Replacements - W0130	\$300,000							
<b>Total</b>	<b>\$300,000</b>							
<b>17 Providence rt turn lane at Broadway relocate-W0294 [ID: 2208]</b>							2020	2020
PYA Ent Rev - Main Relctn								
for Streets/Hwys - W0125	\$54,000							
<b>Total</b>	<b>\$54,000</b>							
<b>18 Refurbish Existing Deep Well for Emergency-W0140 [ID: 581]</b>							2021	2021
Ent Rev	\$100,000	\$100,000	\$350,000					
<b>Total</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$350,000</b>					
<b>19 Riback Rd &amp; Blackberry Ln Main Replacement - W0287 [ID: 2204]</b>							2020	2020
2018 Water Ballot	\$120,000							
<b>Total</b>	<b>\$120,000</b>							
<b>20 Ridgemont Rd &amp; Highridge Cir Main Repl - W0291 [ID: 2203]</b>							2020	2020
PYA Ent Rev - Main								
Replacements - W0130	\$542,000							
<b>Total</b>	<b>\$542,000</b>							
<b>21 Ridgemont Rd-College Pk to Highridge reloc- W0296 [ID: 2210]</b>							2020	2020
PYA Ent Rev - Main Relctn								
for Streets/Hwys - W0125	\$71,000							
<b>Total</b>	<b>\$71,000</b>							
<b>22 S Glenwood Ave &amp; Glenwood Ct Main Repl - W00288 [ID: 2205]</b>							2020	2020
2018 Water Ballot	\$143,000							
<b>Total</b>	<b>\$143,000</b>							
<b>23 Sinclair Rd, Nifong - Southampton loop clos -W0292 [ID: 2207]</b>							2020	2020
Ent Rev	\$240,000							
PYA Ent Rev - Close Loops								
- W0123	\$200,000							
<b>Total</b>	<b>\$440,000</b>							
<b>24 Tower and Reservoir Maintenance - W0282 [ID: 2148]</b>							2020	2020
Ent Rev	\$300,000							
<b>Total</b>	<b>\$300,000</b>							

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.



# Water

# Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
<b>Water</b>								
<b>25 Walnut St-Melbourne St - William St relocate-W0295 [ID: 2209]</b>							<b>2020</b>	<b>2020</b>
PYA Ent Rev - Main Relctn for Streets/Hwys - W0125	\$150,000							
<b>Total</b>	<b>\$150,000</b>							
<b>26 Water Treatment Plant Upgrade - Phase 1 - W0236 [ID: 1487]</b>							<b>2019</b>	<b>2021</b>
2018 Water Ballot	\$10,000,000	\$10,000,000						
<b>Total</b>	<b>\$10,000,000</b>	<b>\$10,000,000</b>						
<b>27 Well &amp; Pump Station Control W0264 [ID: 1887]</b>							<b>2014</b>	<b>2020</b>
Ent Rev	\$100,000	\$100,000	\$100,000					
PYA Ent Rev - WTP Reclaim Well Mod - W0275	\$200,000							
<b>Total</b>	<b>\$300,000</b>	<b>\$100,000</b>	<b>\$100,000</b>					
<b>28 Well Field Valve Upgrades - W0274 [ID: 1983]</b>							<b>2017</b>	<b>2020</b>
Ent Rev	\$50,000	\$50,000						
<b>Total</b>	<b>\$50,000</b>	<b>\$50,000</b>						
<b>29 West Ash Upgrades - W0145 [ID: 644]</b>							<b>2018</b>	<b>2019</b>
<b>Total</b>								
<b>30 Woodbine Drive Main Replacement - W0289 [ID: 2206]</b>							<b>2020</b>	<b>2020</b>
2018 Water Ballot	\$124,000							
<b>Total</b>	<b>\$124,000</b>							
<b>31 16" Main - Barberry to Worley - 4,300 FT - W0244 [ID: 1495]</b>							<b>2024</b>	<b>2024</b>
Future Ballot				\$700,000		\$700,000		
<b>Total</b>				<b>\$700,000</b>		<b>\$700,000</b>		
<b>32 Alluvial Wells #19 AND #20 - W0277 [ID: 1986]</b>							<b>2024</b>	<b>2024</b>
Future Ballot				\$500,000		\$1,500,000		
<b>Total</b>				<b>\$500,000</b>		<b>\$1,500,000</b>		
<b>33 Brown Station Rd - Stark Av to Mojave Ct - W0241 [ID: 1492]</b>							<b>2020</b>	<b>2023</b>
Unfunded				\$1,035,000				
<b>Total</b>				<b>\$1,035,000</b>				
<b>34 Waco Rd - Brown Station to Oakland - W0251 [ID: 1502]</b>							<b>2022</b>	<b>2023</b>
Future Ballot				\$1,292,000				
<b>Total</b>				<b>\$1,292,000</b>				
<b>35 Waco Rd - Route B to Rogers - W0252 [ID: 1503]</b>							<b>2022</b>	<b>2023</b>
Future Ballot				\$1,101,000				
<b>Total</b>				<b>\$1,101,000</b>				
<b>36 16" Transmission Main to Prathersville Tank-W0242 [ID: 1493]</b>							<b>2024</b>	<b>2025</b>
Future Ballot				\$2,500,000				
<b>Total</b>				<b>\$2,500,000</b>				
<b>37 2MG Elevated Storage - Prathersville - W0243 [ID: 1494]</b>							<b>2024</b>	<b>2025</b>
Future Ballot				\$500,000		\$2,500,000		
<b>Total</b>				<b>\$500,000</b>		<b>\$2,500,000</b>		

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

# Water

# Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
<b>Water</b>								
<b>38 Gibbs Road/Dawn Drive - W0272 [ID: 1934]</b>							<b>2025</b>	<b>2025</b>
Ent Rev						\$1,424,000		
<b>Total</b>						<b>\$1,424,000</b>		
<b>39 Replace Alluvial Well #7 - W0276 [ID: 1985]</b>							<b>2024</b>	<b>2025</b>
Future Ballot					\$600,000			
<b>Total</b>					<b>\$600,000</b>			
<b>40 Water Treatment Plant Upgrade - Phase 2 [ID: 2122]</b>							<b>2024</b>	<b>2026</b>
Future Ballot					\$5,000,000	\$30,000,000		
<b>Total</b>					<b>\$5,000,000</b>	<b>\$30,000,000</b>		

## Water Funding Source Summary

2018 Water Ballot	\$1,150,000	\$11,150,000	\$12,150,000	\$1,150,000		
Ent Rev	\$1,655,000	\$1,375,000	\$1,450,000	\$900,000	\$1,500,000	\$5,000,000
<b>New Funding</b>	<b>\$2,805,000</b>	<b>\$12,525,000</b>	<b>\$13,600,000</b>	<b>\$2,050,000</b>	<b>\$1,500,000</b>	<b>\$5,000,000</b>
PYA Ent Rev - Close Loops - W0123	\$200,000					
PYA Ent Rev - Main Relctn for Streets/Hwys - W0125	\$527,000					
PYA Ent Rev - Main Replacements - W0130	\$842,000					
PYA Ent Rev - WTP Reclaim Well Mod - W0275	\$200,000					
<b>Prior Year Funding</b>	<b>\$1,769,000</b>					<b>\$0</b>
Future Ballot				\$2,393,000	\$10,950,000	\$38,650,000
<b>Future Ballot</b>				<b>\$2,393,000</b>	<b>\$10,950,000</b>	<b>\$38,650,000</b>
Unfunded				\$1,035,000		
<b>Unfunded</b>				<b>\$1,035,000</b>		<b>\$0</b>
<b>Total</b>	<b>\$4,574,000</b>	<b>\$12,525,000</b>	<b>\$13,600,000</b>	<b>\$5,478,000</b>	<b>\$12,450,000</b>	<b>\$43,650,000</b>

## Water Current Capital Projects

1	16" Main-Hwy63 - West Crossing to Stadium-W0229 [ID: 1283]	2019	2020
2	16"Main-BrownStationRd-Route B to Peabody-W0230 [ID: 1284]	2018	2018
3	Backup Generators for ASR's & Pump Stations W0150 [ID: 649]	2014	2016
4	Bus Loop - Phase 6A - 3,200' Main Replace - W0200 [ID: 722]	2017	2018
5	Connection Fee Revenues W0002 [ID: 2123]		
6	Construct Warehouse & Enclosed Parking - W0263 [ID: 1695]	2019	2022
7	Contingency - Enterprise Revenue - W0003 [ID: 1865]		
8	Country Club Drive S/E Walnut Phase 2 - W0273 [ID: 1935]	2018	2018

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

**Water****Annual and 5 Year Capital Projects**

Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
<b>Water Current Capital Projects</b>								
<b>Water</b>								
9	Crown Point - Loop to Spring Valley - W0267 [ID: 1929]						2018	2018
10	Drill Alluvial Wells # 16 #17 and #18 - W0138 [ID: 582]						2010	2015
11	Lime Softening Residual Discharge Pipe - W0234 [ID: 1485]						2018	2020
12	Main Adjustment-Nifong Blvd Improvements-W0256 [ID: 1507]						2018	2018
13	Replumb Influent Connections at WTP W0211 [ID: 1110]						2014	2016
14	Westridge Drive - W Broadway to Rollins - W0268 [ID: 1930]						2016	2016
15	WTP Reclaim Well Modifications - W0275 [ID: 1984]						2017	2017
16	WTP Scada Upgrades - W0278 [ID: 1987]						2017	2017

**Water Impact of Capital Projects**

Backup Generators for ASR's & Pump Stations W0150 [ID: 649]
Increased maintenance requirement
Differential Payments - W0143 [ID: 642]
Expansion of system requires additional maintenance
Drill Alluvial Wells # 16 #17 and #18 - W0138 [ID: 582]
Incremental impact on operational costs. Three additional wells to maintain.
Fire Hydrants & Valve Replacements - W0127 [ID: 587]
Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.
Installation of New Mains to Create Loops - W0123 [ID: 586]
Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.
Main Relocation for Streets & Highways - W0125 [ID: 589]
Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.
New & Replacement Service Lines - W0128 [ID: 592]
Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.
Refurbish Existing Deep Well for Emergency-W0140 [ID: 581]
Incremental impact on operational costs. An additional ASR well to maintain.
Water Main Replacements - W0130 [ID: 590]
Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.
West Ash Upgrades - W0145 [ID: 644]
Will provide greater flexibility in operation

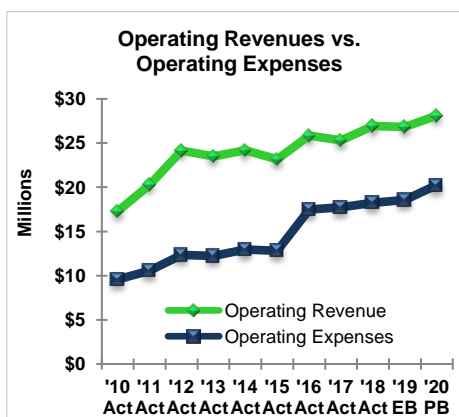
D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

Revenues, Expenses, and Changes in Net Position	
Water Utility Fund	

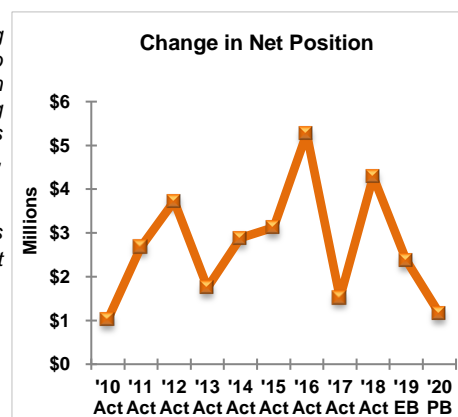
	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Operating Revenues:</b>				
Fees and Service Charges	\$26,941,092	\$26,399,380	\$26,807,340	\$28,096,141
<b>Total Operating Revenues</b>	<b>\$26,941,092</b>	<b>\$26,399,380</b>	<b>\$26,807,340</b>	<b>\$28,096,141</b>
<b>Operating Expenses:</b>				
Personnel Services	\$6,156,788	\$6,806,094	\$6,143,276	\$7,030,661
Supplies & Materials	\$1,964,542	\$2,063,677	\$2,074,303	\$2,362,476
Travel & Training	\$40,270	\$65,656	\$59,614	\$69,006
Intragovernmental Charges	\$2,448,141	\$2,571,695	\$2,571,695	\$2,522,227
Utilities, Services & Other Misc.	\$4,026,168	\$4,183,338	\$3,954,454	\$4,691,797
Depreciation	\$3,590,100	\$3,571,099	\$3,771,490	\$3,571,099
<b>Total Operating Expenses</b>	<b>\$18,226,009</b>	<b>\$19,261,559</b>	<b>\$18,574,832</b>	<b>\$20,247,266</b>
<b>Operating Income (Loss)</b>	<b>\$8,715,083</b>	<b>\$7,137,821</b>	<b>\$8,232,508</b>	<b>\$7,848,875</b>
<b>Non-Operating Revenues:</b>				
Investment Revenue	\$158,771	\$580,000	\$748,020	\$580,000
Revenue From Other Gov't Units	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$333,804	\$186,000	\$203,344	\$250,548
<b>Total Non-Operating Revenues</b>	<b>\$492,575</b>	<b>\$766,000</b>	<b>\$951,364</b>	<b>\$830,548</b>
<b>Non-Operating Expenses:</b>				
Bond Interest	\$2,109,137	\$2,137,069	\$1,973,662	\$2,442,928
Bank & Paying Agent Fees (Misc. Expense)	\$1,220	\$2,500	\$1,250	\$2,500
Other Miscellaneous Expenses	\$0	\$0	\$0	\$0
Loss on Disposal Assets	\$24,915	\$0	\$0	\$0
Amortization	\$0	\$0	\$0	\$0
<b>Total Non-Operating Expenses</b>	<b>\$2,135,272</b>	<b>\$2,139,569</b>	<b>\$1,974,912</b>	<b>\$2,445,428</b>
<b>Total Non-Operating Revenues (Expenses)</b>	<b>(\$1,642,697)</b>	<b>(\$1,373,569)</b>	<b>(\$1,023,548)</b>	<b>(\$1,614,880)</b>
<b>Income (Loss) Before Contrib and Transfers</b>	<b>\$7,072,386</b>	<b>\$5,764,252</b>	<b>\$7,208,960</b>	<b>\$6,233,995</b>
Transfers Out - P.I.L.O.T. to General Fund	(\$4,412,484)	(\$4,726,660)	(\$4,721,999)	(\$4,989,060)
Transfers Out - Other	(\$154,082)	(\$107,209)	(\$107,209)	(\$87,609)
<b>Total Transfers Out</b>	<b>(\$4,566,566)</b>	<b>(\$4,833,869)</b>	<b>(\$4,829,208)</b>	<b>(\$5,076,669)</b>
Transfers In	\$0	\$0	\$0	\$0
Capital Contribution	\$1,783,143	\$0	\$0	\$0
<b>Total Net Transfers and Capital Contributions</b>	<b>(\$2,783,423)</b>	<b>(\$4,833,869)</b>	<b>(\$4,829,208)</b>	<b>(\$5,076,669)</b>
<b>Change in Net Position</b>	<b>\$4,288,963</b>	<b>\$930,383</b>	<b>\$2,379,752</b>	<b>\$1,157,326</b>

*Note: This statement does not include capital addition, capital project, or debt principal expenses.*



Operating revenues are above operating expenses because part of the rates charged to customers are used to pay interest expenses on outstanding debt and other non-operating expenses as well as some capital project costs (which are not reflected on the revenues, expenses, and changes in net position statement).

*There has been a positive net position for all years shown. With exception of a few years, the net position has been fairly consistent.*



## Funding Sources and Uses Water Utility Fund

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Financial Sources</b>				
Fees and Service Charges	\$26,941,092	\$26,399,380	\$26,807,340	\$28,096,141
Investment Revenue	\$158,771	\$580,000	\$748,020	\$580,000
Less: GASB 31 Interest Adjustment	\$490,970	\$0	\$0	\$0
Miscellaneous Revenue	\$333,804	\$186,000	\$203,344	\$250,548
<b>Total Financial Sources before Transfers</b>	<b>\$27,924,637</b>	<b>\$27,165,380</b>	<b>\$27,758,704</b>	<b>\$28,926,689</b>
Transfers In	\$0	\$0	\$0	\$0
<b>Total Financial Sources</b>	<b>\$27,924,637</b>	<b>\$27,165,380</b>	<b>\$27,758,704</b>	<b>\$28,926,689</b>
<b>Financial Uses</b>				
Personnel Services	\$6,156,788	\$6,806,094	\$6,143,276	\$7,030,661
Less: GASB 16 Vacation Liability Adjustment	\$16,937	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	\$21,325	\$0	\$0	\$0
Less: GASB 75 OPEB Adjustment	\$10,431	\$0	\$0	\$0
Supplies & Materials	\$1,964,542	\$2,063,677	\$2,074,303	\$2,362,476
Travel & Training	\$40,270	\$65,656	\$59,614	\$69,006
Intragovernmental Charges	\$2,448,141	\$2,571,695	\$2,571,695	\$2,522,227
Utilities, Services & Other Misc.	\$4,026,168	\$4,183,338	\$3,954,454	\$4,691,797
Interest Expense	\$2,109,137	\$2,137,069	\$1,973,662	\$2,442,928
Bank & Paying Agent Fees (Misc. Expense)	\$1,220	\$2,500	\$1,250	\$2,500
Transfers Out	\$4,566,566	\$4,833,869	\$4,829,208	\$5,076,669
Principal Payments	\$3,319,910	\$3,447,520	\$3,447,520	\$3,592,500
Capital Additions	\$513,726	\$6,800	\$6,800	\$839,000
Enterprise Revenues used for Capital Projects	\$3,600,000	\$350,000	\$350,000	\$1,655,000
<b>Total Financial Uses</b>	<b>\$28,795,161</b>	<b>\$26,468,218</b>	<b>\$25,411,782</b>	<b>\$30,284,764</b>
<b>Financial Sources Over/(Under) Uses</b>	<b>(\$870,524)</b>	<b>\$697,162</b>	<b>\$2,346,922</b>	<b>(\$1,358,075)</b>
<b>Unassigned Cash Reserves for Operations</b>				
Beginning Unassigned Cash Reserve		\$5,178,021	\$5,178,021	\$10,470,920
Financial Sources Over/(Under) Uses		\$697,162	\$2,346,922	(\$1,358,075)
Cash and Cash Equivalent	\$14,638,571			
Less: GASB 31 Pooled Cash Adj	\$1,831,864			
Less: Cash Restricted for Capital Projects	(\$12,410,032)			
Add: Inventory	\$1,117,618			
Add: Tap Fees moved from restricted to unrestricted **			\$2,945,977	
<b>Unassigned Cash Reserve</b>	<b>\$5,178,021</b>	<b>\$5,875,183</b>	<b>\$10,470,920</b>	<b>\$9,112,845</b>
<b>Cash Reserve Target: (based on Adopted budget for years shown)</b>				
Budgeted Operating Expenses w/o Depr	\$15,734,151	\$15,767,569	\$15,767,569	\$16,676,167
Add: Budgeted Interest Expense	\$2,262,000	\$2,137,069	\$2,137,069	\$2,442,928
Add: Budgeted Bank and Paying Agent Fees	\$2,500	\$2,500	\$2,500	\$2,500
Add: Budgeted Operating Transfers Out	\$3,816,134	\$4,833,869	\$4,833,869	\$5,076,669
Add: Budgeted Principal Payments	\$3,319,910	\$3,447,520	\$3,447,520	\$3,592,500
Add: Budgeted Capital Additions	\$793,000	\$0	\$0	\$839,000
Add: Budgeted Ent Revenue for CIP	\$3,600,000	\$350,000	\$350,000	\$1,655,000
<b>Total Budgeted Financial Uses</b>	<b>\$29,527,695</b>	<b>\$26,538,527</b>	<b>\$26,538,527</b>	<b>\$30,284,764</b>
Less: Ent Rev Budgeted for current year CIP	(\$3,600,000)	(\$350,000)	(\$350,000)	(\$1,655,000)
<b>Operational Expenses</b>	<b>\$25,927,695</b>	<b>\$26,188,527</b>	<b>\$26,188,527</b>	<b>\$28,629,764</b>
x Cash Reserve Target %	x 20%	x 20%	x 20%	x 20%
<b>Cash Reserve Target for Operations</b>	<b>\$5,185,539</b>	<b>\$5,237,705</b>	<b>\$5,237,705</b>	<b>\$5,725,953</b>
Add: Ent Rev Budgeted for current year CIP	\$3,600,000	\$350,000	\$350,000	\$1,655,000
<b>Budgeted Cash Reserve Target</b>	<b>\$8,785,539</b>	<b>\$5,587,705</b>	<b>\$5,587,705</b>	<b>\$7,380,953</b>
<b>Above/(Below) Budgeted Cash Reserve Target</b>	<b>(\$3,607,518)</b>	<b>\$287,478</b>	<b>\$4,883,215</b>	<b>\$1,731,892</b>

### Assumptions:

Operating rate increase	4.00%		1.00%	
Voter approved rate increase			3.00%	3.00%
	<b>4.00%</b>	<b>0.00%</b>	<b>4.00%</b>	<b>3.00%</b>

Debt Coverage Ratio Including PILOT Expense

1.52

1.20

1.50

1.19

\*\* Previously included in Cash and Marketable securities restricted for capital projects.

## Funding Sources and Uses Water Utility Fund

The Financial Sources and Uses Statement is a management tool which provides a more complete look at the cash reserves for the operation compared to the expenses and other uses of the operation. This allows management to examine the projected ending cash reserves for the operation compared to a budgeted cash reserve target which provides useful information about the financial health of the fund.

This statement takes information from the Revenues, Expenses, and Changes in Net Position statement and subtracts out non-cash items (depreciation, loss on disposal of fixed assets, and GASB adjustments for interest revenue, pensions, and vacation liabilities). This statement also includes capital item purchases (such as fleet replacements), principal payments, and enterprise revenue that will be used to pay for capital project costs which are reflected on the balance sheet.

Projected FY 2021	Projected FY 2022	Projected FY 2023	Projected FY 2024
\$29,324,054	\$30,596,600	\$31,335,197	\$31,789,177
\$580,000	\$580,000	\$580,000	\$580,000
\$0	\$0	\$0	\$0
\$250,548	\$250,548	\$250,548	\$250,548
<b>\$30,154,602</b>	<b>\$31,427,148</b>	<b>\$32,165,745</b>	<b>\$32,619,725</b>
\$0	\$0	\$0	\$0
<b>\$30,154,602</b>	<b>\$31,427,148</b>	<b>\$32,165,745</b>	<b>\$32,619,725</b>

\$6,986,902	\$6,943,761	\$6,901,695	\$6,860,705
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$2,392,526	\$2,423,176	\$2,454,440	\$2,486,328
\$70,386	\$71,794	\$73,230	\$74,694
\$2,574,519	\$2,644,582	\$2,723,104	\$2,809,486
\$5,654,464	\$4,627,105	\$4,689,828	\$4,753,541
\$2,375,693	\$3,275,349	\$3,097,241	\$2,939,321
\$2,500	\$2,500	\$2,500	\$2,500
\$5,439,502	\$5,791,480	\$6,071,489	\$6,373,051
\$4,019,860	\$4,665,147	\$4,862,030	\$3,806,161
\$75,000	\$157,767	\$108,840	\$499,310
\$1,375,000	\$1,450,000	\$900,000	\$1,500,000
<b>\$30,966,352</b>	<b>\$32,052,661</b>	<b>\$31,884,397</b>	<b>\$32,105,097</b>

<b>(\$811,750)</b>	<b>(\$625,513)</b>	<b>\$281,348</b>	<b>\$514,628</b>
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\$9,112,845	\$8,301,095	\$7,675,582	\$7,956,930
(\$811,750)	(\$625,513)	\$281,348	\$514,628

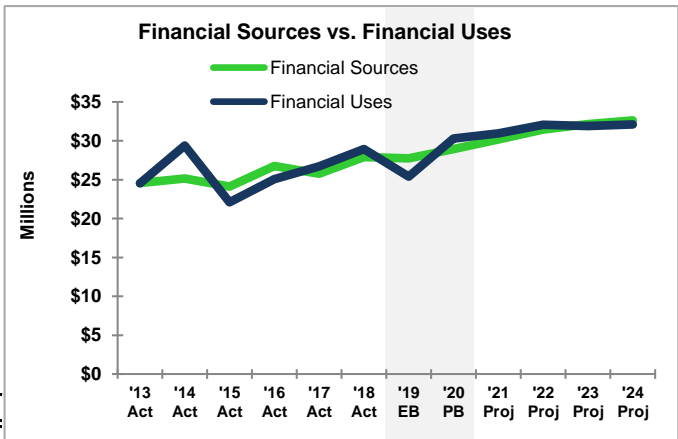
<b>\$8,301,095</b>	<b>\$7,675,582</b>	<b>\$7,956,930</b>	<b>\$8,471,558</b>
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\$17,678,797	\$16,710,418	\$16,842,297	\$16,984,754
\$2,375,693	\$3,275,349	\$3,097,241	\$2,939,321
\$2,500	\$2,500	\$2,500	\$2,500
\$5,439,502	\$5,791,480	\$6,071,489	\$6,373,051
\$4,019,860	\$4,665,147	\$4,862,030	\$3,806,161
\$75,000	\$157,767	\$108,840	\$499,310
\$1,375,000	\$1,450,000	\$900,000	\$1,500,000
<b>\$30,966,352</b>	<b>\$32,052,661</b>	<b>\$31,884,397</b>	<b>\$32,105,097</b>
(\$1,375,000)	(\$1,450,000)	(\$900,000)	(\$1,500,000)
<b>\$29,591,352</b>	<b>\$30,602,661</b>	<b>\$30,984,397</b>	<b>\$30,605,097</b>
x 20%	x 20%	x 20%	x 20%
<b>\$5,918,270</b>	<b>\$6,120,532</b>	<b>\$6,196,879</b>	<b>\$6,121,019</b>
\$1,375,000	\$1,450,000	\$900,000	\$1,500,000
<b>\$7,293,270</b>	<b>\$7,570,532</b>	<b>\$7,096,879</b>	<b>\$7,621,019</b>

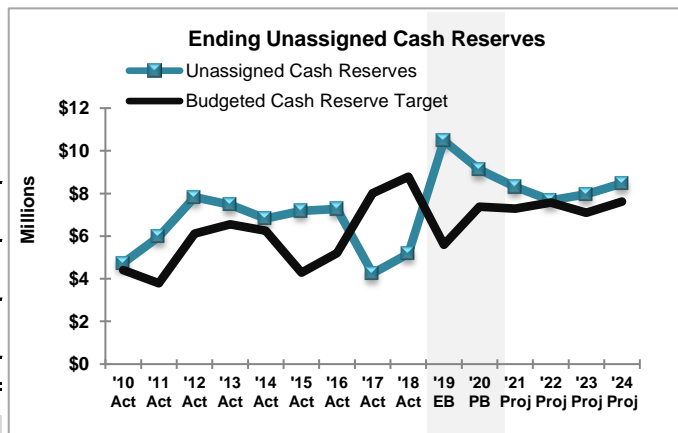
<b>\$1,007,825</b>	<b>\$105,050</b>	<b>\$860,051</b>	<b>\$850,539</b>
--------------------	------------------	------------------	------------------

1.00%	2.00%	2.00%	1.00%
3.00%	2.00%		
4.00%	4.00%	2.00%	1.00%

1.11	1.13	1.17	1.38
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In the years where uses are above sources, there are significant capital project expenses. The City must appropriate all of the cost of a capital project before a construction contract can be awarded, even though construction can take more than one year to complete. The City utilizes smaller utility rate increases over time to build up balances and then uses those balances to fund some of their capital projects. City Utilities is proposing to bring forward any proposed utility rate changes to Council for a public hearing in January each year. This will allow staff to evaluate the previous year financials once all revenues/expenses are finalized after the fiscal year is over, however operating increases of 1% to 2% have been added to the forecast to show the debt coverage ratio stays above 1.10. Credit rating firms look at this debt service coverage to determine the fund's financial health and ability to obtain bonds in the future.



Unassigned cash reserve fell below the budgeted cash reserve target in FY 2017 and remained below the budgeted cash reserve target in FY 2018. This is due to an increase in capital projects and operating expenses. For the next five years, the cash reserves is projected to be above the target due to a decrease in capital project funding. A ballot was approved in August of 2018 by the voters which will provide funding for capital project needs for the next five years. During FY 2018, \$2 million was added to unassigned cash reserve from water tap fees which were moved from the restricted category in the annual financial report to unrestricted cash. In FY 2019, there was a change due to unrestricting \$2.9 million previously restricted for capital projects.



# Water Fees/Charges/Fines

			FY 2019	FY 2020
	Chapter/ Section	Date Last Changed	Fee	Fee
<b>System Equity Charge</b> Size of water meter: 5/8" and 3/4" 1" 1 1/2" 2" 3" 4" 6"	27-52(c)(1)	09-15-14	\$576	\$576
		09-15-14	\$576	\$576
		09-15-14	\$1,296	\$1,296
		09-15-14	\$2,303	\$2,303
		09-15-14	\$5,182	\$5,182
		09-15-14	\$9,213	\$9,213
		09-15-14	\$20,729	\$20,729
<b>Tap Fee</b>  This fee shall be in addition to the system equity charge and meter fee and shall be assessed for each tap made by the department on public water mains. The tap fee will be waived when the only purpose of the tap is for installing a sprinkler system in a structure built before the requirement of fire sprinklers.  Meter size: 1" 1 1/2" - 2" or 1" commercial 4" and larger	27-52(c)(2)			
		10-01-17	\$1,000	\$1,000
		10-01-17	\$335	\$335
		09-15-14	\$575	\$575
<b>Meter box and appurtenances fee</b> On properties served by public mains Meter size: 5/8" 1"	27-52(c)(3)			
		09-15-14	\$450	\$450
		09-15-14	\$450	\$450
<b>Meter fee</b>  In addition to the system equity charge, each customer who requests service to previously unserved properties, or to properties where a meter of greater size than the previous meter is required.  Meter size: 5/8" 3/4" 1"	27-52(c)(4)			
		09-15-14	\$250	\$250
		09-15-14	\$270	\$270
		09-15-14	\$300	\$300
<b>Water rates inside city limits - residential/commercial multiple-family facilities</b> Water furnished to residential customers, commercial multiple family facilities customers, and multiple commercial facilities served with one meter within city limits  - All water, beginning with first one hundred (100) cubic feet (1 ccf) cubic feet (1  - Summer water usage for residential customers, except commercial multiple-family facilities and multiple commercial facilities served through a single meter:  Usage of zero (0) to seventy (70) percent of winter average consump Usage of seventy-one (71) to one hundred seventy (170) percent of winter average consumption Usage exceeding on hundred seventy (170) percent of winter average consumption  - Summer water usage for commercial multiple-family facilities and multiple commercial facilities served through a single meter: Usage of zero (0) to seventy (70) percent of winter average consump Usage of seventy-one (71) to one hundred seventy (170) percent of winter average consumption Usage exceeding on hundred seventy (170) percent of winter average consumption	27-122(a)			
	27-122(a)(1)	01-22-19	\$2.86	\$2.86
	27-122(a)(1)			
		01-22-19	\$2.86	\$2.86
		01-22-19	\$4.01	\$4.01
		01-22-19	\$6.02	\$6.02
	27-122(a)(1)			
		01-22-19	\$2.86	\$2.86
		01-22-19	\$4.01	\$4.01
		01-22-19	\$6.02	\$6.02

# Water Fees/Charges/Fines

			FY 2019	FY 2020
	Chapter/ Section	Date Last Changed	Fee	Fee
<b>Water rates inside city limits - residential/commercial multiple-family facilities (continued)</b>				
Minimum charge per month				
- Meter size:				
5/8 and 3/4"		01-22-19	\$10.00	\$10.00
1"		01-22-19	\$14.38	\$14.38
1 1/2"		01-22-19	\$28.96	\$28.96
2"		01-22-19	\$43.05	\$43.05
3"		01-22-19	\$150.68	\$150.68
4"		01-22-19	\$333.13	\$333.13
6"		01-22-19	\$717.50	\$717.50
Fire flow charge per month:	27-122(a)(3)			
- Meter size:				
5/8 and 3/4"		01-22-19	\$1.59	\$1.59
1"		01-22-19	\$1.69	\$1.69
1 1/2"		01-22-19	\$2.44	\$2.44
2"		01-22-19	\$2.63	\$2.63
3"		01-22-19	\$6.31	\$6.31
4"		01-22-19	\$9.75	\$9.75
6"		01-22-19	\$19.51	\$19.51
Backflow prevention charge per month:	27-122(a)(4)			
- For each backflow device at a customer location		09-15-14	\$2.00	\$2.00
<b>Residential</b>				
For water service metered separately for lawn irrigation:				
Rates per one hundred (100) cubic feet (1 ccf):				
Non-summer water usage	27-122(b)	01-22-19	\$2.86	\$2.86
Summer water usage	27-122(b)	01-22-19	\$6.02	\$6.02
<b>Commercial</b>				
Water furnished to commercial customers within the city limits who use 50,000 cubic feet (500 ccf) or less per month	27-122.1(a)			
- All water, beginning with first one hundred (100) cubic feet (1 ccf)	27-122.1(a)(1)	01-22-19	\$2.70	\$2.70
Summer water usage:				
Usage of zero (0) to seventy (70) percent of winter average consumption	27-122.1(a)(1)	1-22-19	\$2.70	\$2.70
Usage of seventy-one (71) to one hundred seventy (170) percent of winter average consumption	27-122.1(a)(1)	1-22-19	\$4.01	\$4.01
Usage exceeding one hundred seventy (170) percent of winter average consumption	27-122.1(a)(1)	1-22-19	\$6.02	\$6.02
Minimum charge per month	27-122.1(a)(2)			
- Meter size:				
5/8 and 3/4"		1-22-19	\$10.00	\$10.00
1"		1-22-19	\$14.38	\$14.38
1 1/2"		1-22-19	\$28.96	\$28.96
2"		1-22-19	\$43.05	\$43.05
3"		1-22-19	\$150.68	\$150.68
4"		1-22-19	\$333.13	\$333.13
6"		1-22-19	\$717.50	\$717.50



# Water Fees/Charges/Fines

			FY 2019	FY 2020
	Chapter/ Section	Date Last Changed	Fee	Fee
<b>Commercial (continued)</b>				
Fire flow charge per month:	27-122.1(a)(3)			
- Meter size:				
5/8 and 3/4"		1-22-19	\$1.59	\$1.59
1"		1-22-19	\$1.69	\$1.69
1 1/2"		1-22-19	\$2.44	\$2.44
2"		1-22-19	\$2.63	\$2.63
3"		1-22-19	\$6.31	\$6.31
4"		1-22-19	\$9.75	\$9.75
6"		1-22-19	\$19.51	\$19.51
Backflow prevention charge per month:	27-122.1(a)(4)			
- For each backflow device at a customer location		09-15-14	\$2.00	\$2.00
<b>Commercial</b>				
For water service metered separately for lawn irrigation:				
Rates per one hundred (100) cubic feet (1 ccf):				
Non-summer water usage	27-122.1(b)	1-22-19	\$2.70	\$2.70
Summer water usage	27-122.1(b)	1-22-19	\$6.02	\$6.02
<b>Large Commercial</b>				
Water furnished to commercial customers within the city limits who use 50,000 cubic feet (500 ccf) or more per month during non-summer months	27-122.2(a)(1)			
- All water, beginning with first one hundred (100) cubic feet (1 ccf)		01-22-19	\$2.70	\$2.70
<b>Large Commercial (continued)</b>				
- Summer water usage		09-16-13	Removed	Removed
Usage of zero (0) to seventy (70) percent of winter average consumption	27-122.2(a)(1)	1-22-19	\$2.70	\$2.70
Usage of seventy-one (71) to one hundred seventy (170) percent of winter average consumption	27-122.2(a)(1)	1-22-19	\$4.01	\$4.01
Usage exceeding one hundred seventy (170) percent of winter average consumption	27-122.2(a)(1)	1-22-19	\$6.02	\$6.02
Minimum charge per month	27-122.2(a)(2)			
- Meter size:				
1"		01-22-19	\$14.38	\$14.38
1 1/2"		01-22-19	\$28.96	\$28.96
2"		01-22-19	\$43.05	\$43.05
3"		01-22-19	\$150.68	\$150.68
4"		01-22-19	\$333.13	\$333.13
6"		01-22-19	\$717.00	\$717.00
8"	27-122.2(c)	01-22-19	\$1,230.00	\$1,230.00
Fire flow charge per month:	27-122.2(a)(3)			
- Meter size:				
1"		01-22-19	\$1.69	\$1.69
1 1/2"		01-22-19	\$2.44	\$2.44
2"		01-22-19	\$2.63	\$2.63
3"		01-22-19	\$6.31	\$6.31
4"		01-22-19	\$9.75	\$9.75
6"		01-22-19	\$19.51	\$19.51
Backflow prevention charge per month:	27-122.2(a)(4)			
- For each backflow device at a customer location		09-15-14	\$2.00	\$2.00

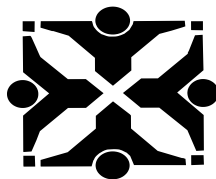
# Water Fees/Charges/Fines

			FY 2019	FY 2020
	Chapter/ Section	Date Last Changed	Fee	Fee
<b>Water temporarily supplied by adjoining water district</b>				
Water furnished to residential or commercial customers	27-122.3(b)(2)			
Minimum charge per month:				
- Meter size:				
5/8 and 3/4"		01-22-19	\$10.00	\$10.00
1"		01-22-19	\$14.38	\$14.38
1 1/2"		01-22-19	\$28.96	\$28.96
2"		01-22-19	\$43.05	\$43.05
3"		01-22-19	\$150.68	\$150.68
4"		01-22-19	\$333.13	\$333.13
6"		01-22-19	\$717.50	\$717.50
<b>Water rates outside city limits -</b>				
The rates to be charged for all water and all water-related services and fees including, but not limited to, monthly minimum charge, fire flow charge, backflow prevention and lawn irrigation furnished to customers outside the city limits shall be the rate set forth for a similarly situated customer inside the city limits multiplied by 1.33, rounded to the nearest cent				
All water, except applicable summer water usage	27-123	01-22-19		
- Summer water usage		01-22-19		
Usage of zero (0) to seventy (70) percent of winter average consumption			Removed and Consolidated in 27-123	Removed and Consolidated in 27-123
Usage of seventy-one (71) to one hundred seventy (170) percent of winter average consumption	27-123	01-22-19		
Usage exceeding one hundred seventy (170) percent of winter average consumption	27-123	01-22-19		
Minimum charge per month based on meter size	27-123(a)(2)	01-22-19	Removed and Consolidated in 27-123	Removed and Consolidated in 27-123
Fire flow charge per month:	27-123(a)(3)	01-22-19		
Backflow prevention charge per month:	27-123(a)(4)	01-22-19		
- For each backflow device at a customer location				
<b>Commercial</b>				
Water furnished to commercial customers outside the city limits who use	27-123.1(a)(1)			
- All water, except applicable summer water usage		01-22-19	Removed and Consolidated in 27-123	Removed and Consolidated in 27-123
Minimum charge per month based on meter size	27-123.1(a)(2)	01-22-19		
Fire flow charge per month:	27-123.1(a)(3)	01-22-19		
Backflow prevention charge per month: per device	27-123.1(a)(4)	01-22-19		
<b>Large Commercial</b>				
Water furnished to commercial customers outside the city limits who use				
- All water, except applicable summer water usage	27-123.2(a)(1)	01-22-19		
- Summer water usage		01-22-19	Removed and Consolidated in 27-123	Removed and Consolidated in 27-123
Minimum charge per month based on meter size	27-123.2(a)(2)	01-22-19		
Fire flow charge per month:	27-123.2(a)(3)	01-22-19		
Backflow prevention charge per month: per device	27-123.2(a)(4)	01-22-19		
<b>Columbia Regional Airport</b>				
- All water, except applicable summer water usage	27-123.3(a)(1)	01-22-19	\$4.217	\$4.217
Minimum charge per month based on meter size	27-123.3(a)(2)	10-01-17	Inside City Meter Charge	Inside City Meter Charge
Backflow prevention charge per month: per device	27-123.3(a)(3)	02-15-10	\$2.00	\$2.00

# Water Fees/Charges/Fines

			FY 2019	FY 2020
	Chapter/ Section	Date Last Changed	Fee	Fee
<b>Water rates, within former boundaries of dissolved Public Water Supply Districts No. 1 and No. 2 outside city limits - Residential/commercial multiple-family facilities</b>  The rates to be charged for all water and all water related services and fees including, but not limited to, monthly minimum charge, fire flow charges, backflow prevention and lawn irrigation furnished to customers, outside the city limits within the former boundaries of dissolved Public Water Supply Districts No. 1 and No. 2 shall be the rate set forth for a similarly situated customer inside the city limits multiplied by 1.157, rounded to the nearest cent, per ccf.				
- All water, except applicable summer water usage	27-124	01-22-19		
- Summer water usage		01-22-19		
Usage of seventy (70) to one hundred seventy (170) percent of winter average consumption	27-124	01-22-19	Removed and Consolidated in 27-124	Removed and Consolidated in 27-124
Usage exceeding one hundred seventy (170) percent of winter average consumption	27-124	01-22-19		
Minimum charge per month based on meter size	27-124(a)(2)	01-22-19		
Fire flow charge per month:	27-124(a)(3)	01-22-19		
Backflow prevention charge per month: per device	27-124(a)(4)	01-22-19		
<b>Commercial</b> Water furnished to commercial customers outside the city limits within the former boundaries of dissolved Public Water Supply Districts No.1 and No. 2 who use 50,000 cubic feet (500 ccf) or less per month average during nonsummer months	27-124.1			
- All water, except applicable summer water usage	27-124.1(a)(1)	01-22-19	Removed and Consolidated in 27-124	Removed and Consolidated in 27-124
- Summer water usage		01-22-19		
Minimum charge per month based on meter size	27-124.1(a)(2)	01-22-19		
Fire flow charge per month:	27-124.1(a)(3)	01-22-19		
Backflow prevention charge per mth: per device	27-124.1(a)(4)	01-22-19		
<b>Large Commercial</b> Water furnished to commercial customers outside the city limits within the former boundaries of dissolved Public Water Supply District No. 1, who use more than 50,000 cubic feet per month average during nonsummer months	27-124.2			
- All water, except applicable summer water usage	27-124.2(a)(1)	01-22-19	Removed and Consolidated in 27-124	Removed and Consolidated in 27-124
- Summer water usage				
Minimum charge per month based on meters size	27-124.2(a)(2)	01-22-19		
Fire flow charge per month:	27-124.2(a)(3)	01-22-19		
Backflow prevention charge per mth: per device	27-124.2(a)(4)	01-22-19		

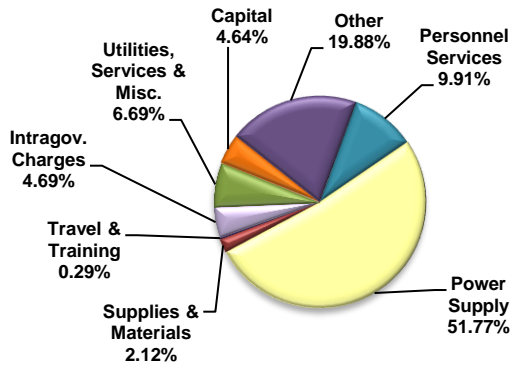
# Electric Utility Fund (Enterprise Fund)



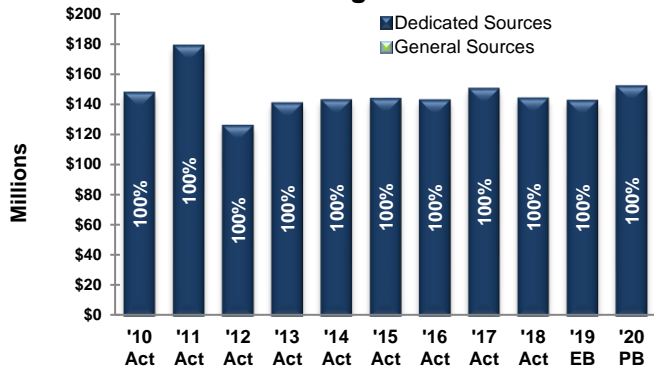
*City of Columbia  
Columbia, Missouri*

# Electric Utility - Summary

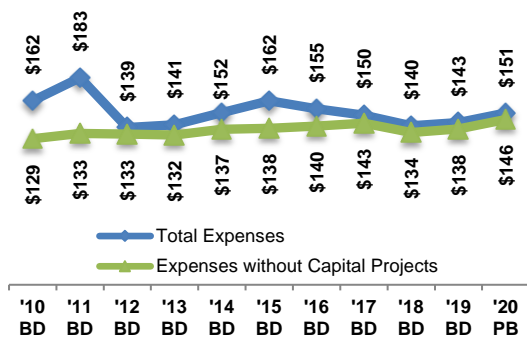
**FY 2020 Total Expenditures By Category**



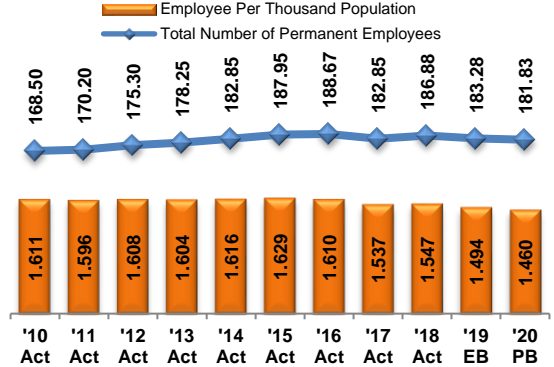
**Funding Sources**



**Budgeted Expenditure History (in Millions)**



**Permanent Positions**



## Appropriations (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$14,353,616	\$14,588,038	\$14,481,967	\$15,019,735	\$431,697	3.0%
Power Supply	\$71,064,762	\$75,385,653	\$75,333,500	\$78,427,588	\$3,041,935	4.0%
Supplies & Materials	\$2,312,331	\$2,791,492	\$2,272,996	\$3,208,685	\$417,193	14.9%
Travel & Training	\$324,150	\$417,325	\$354,912	\$443,885	\$26,560	6.4%
Intragov. Charges	\$5,976,294	\$6,709,716	\$6,709,716	\$7,110,811	\$401,095	6.0%
Utilities, Services & Misc.	\$14,788,399	\$9,017,982	\$8,596,418	\$10,137,255	\$1,119,273	12.4%
Capital	\$4,162,009	\$3,764,075	\$3,701,487	\$7,027,000	\$3,262,925	86.7%
Other	\$30,368,574	\$30,413,111	\$30,312,174	\$30,121,178	(\$291,933)	(1.0%)
<b>Total</b>	<b>\$143,350,135</b>	<b>\$143,087,392</b>	<b>\$141,763,170</b>	<b>\$151,496,137</b>	<b>\$8,408,745</b>	<b>5.9%</b>
Operating Expenses	\$111,737,059	\$118,720,284	\$117,739,125	\$124,997,959	\$6,277,675	5.3%
Non-Operating Expenses	\$12,772,144	\$13,479,527	\$13,024,954	\$13,286,324	(\$193,203)	(1.4%)
Debt Service	\$5,482,092	\$5,023,506	\$5,197,604	\$4,734,854	(\$288,652)	(5.7%)
Capital Additions	\$1,308,252	\$314,075	\$251,487	\$2,827,000	\$2,512,925	800.1%
Capital Projects	\$12,050,588	\$5,550,000	\$5,550,000	\$5,650,000	\$100,000	1.8%
<b>Total Expenses</b>	<b>\$143,350,135</b>	<b>\$143,087,392</b>	<b>\$141,763,170</b>	<b>\$151,496,137</b>	<b>\$8,408,745</b>	<b>5.9%</b>

## Funding Sources (Where the Money Comes From)

Grants and Capital Contrib	\$4,000	\$0	\$0	\$0	\$0	
Interest	\$502,126	\$1,364,884	\$1,708,468	\$1,364,884	\$0	0.0%
Fees and Service Charges	\$134,635,875	\$132,674,022	\$135,530,624	\$137,275,783	\$4,601,761	3.5%
Other Local Revenues	\$1,532,319	\$1,100,120	\$1,331,048	\$1,396,620	\$296,500	27.0%
Transfers	\$0	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$6,675,815	\$7,948,366	\$3,193,030	\$11,458,850	\$3,510,484	44.2%
Less: Current Year Surplus	\$0	\$0	\$0	\$0	\$0	
Dedicated Sources	\$143,350,135	\$143,087,392	\$141,763,170	\$151,496,137	\$8,408,745	5.9%
General Sources	\$0	\$0	\$0	\$0	\$0	
<b>Total Funding Sources</b>	<b>\$143,350,135</b>	<b>\$143,087,392</b>	<b>\$141,763,170</b>	<b>\$151,496,137</b>	<b>\$8,408,745</b>	<b>5.9%</b>

## Department Summary

## Description

The Electric Utility provides the citizens of Columbia with a safe, reliable and cost effective electric supply. This requires the Department to operate and maintain the electric generating and distribution system to serve over 50,700 customers.

The sale of electricity is a major revenue source for this fund. The growth rate in new customers is about 0.8% per year. In addition to retail sales to customers, the Electric Utility receives revenues as a transmission owning member of the Midcontinent Independent System Operator (MISO) and by providing dark fiber services to customer groups defined by the State of Missouri.

## Highlights/Significant Changes

- City Utilities is proposing to bring forward any proposed utility rate changes to Council for a public hearing in January each year. This will allow staff to evaluate the previous year financials once all revenues/expenses are finalized after the fiscal year is over since the majority of the Water and Electric utility revenues are significantly impacted by the summer months (June thru September).
- During FY 2020 an Integrated Electric Resource and Master Plan (IERMP) will be conducted, which will consist of an integrated electric resource plan, electric system master plan and a cost of service. The IERMP will take into account results of the Climate Action and Adaptation Plan
- Personnel Services reflects an increase of \$431,697 or 3% due to pay package costs of \$346,821 and a lower amount of personnel being charged to capital projects.

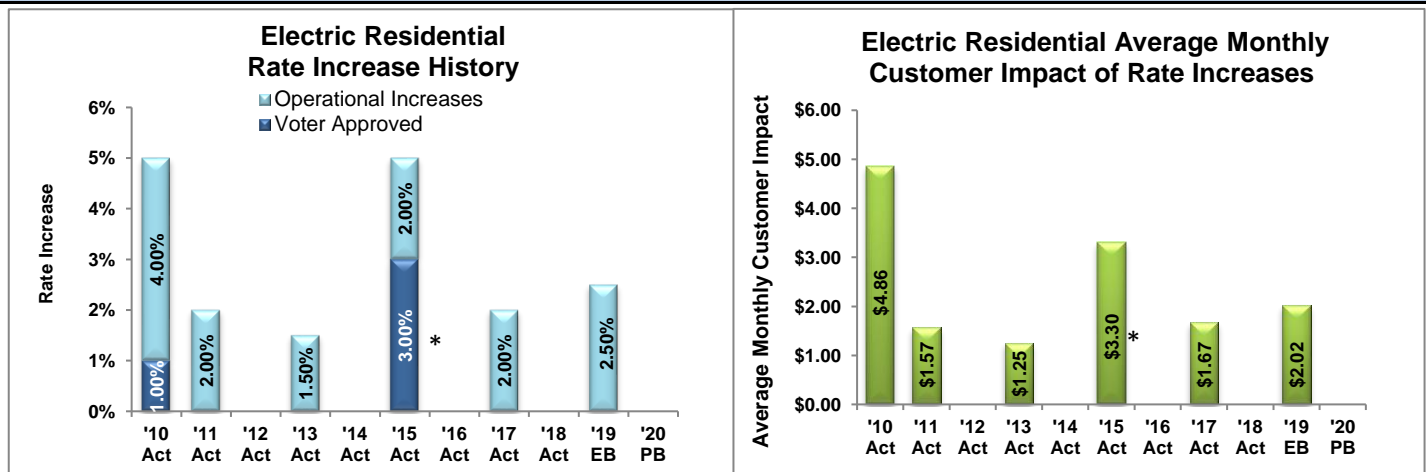
## Highlights/Significant Changes - continued

- Budget cuts of \$625,730 were taken to offset pay plan costs of \$346,560. This includes removing the contingency from the budget and may require Council approval for appropriation for unforeseen expenses.
- Personnel services includes the following pay package for FY 2020: classifications have been moved to new pay bands as recommended by our consultants which may have resulted in a move to minimum adjustment for some employees. There is funding included for an incremental move toward the midpoint for employees that have been in their classification for 3,4, or 5 years. In order to help address compression issues, a time in class adjustment has been included which is equal to 0.5% for each year employees have been in their classification more than five years. A 0.5% across the board increase has been included for all employees who are below the maximum rate for their pay band (which has been increased by the across the board increase). Supervisor adjustments have been implemented in order to ensure supervisors make 1% above the highest hourly rate of employees they supervise.
- Power Supply reflects a \$3.0 million increase based on charges for demand, energy received from plants and contract costs.
- Supplies and Materials reflects a \$417,193 increase due to a scheduled overhaul of units 1 and 2 at the Landfill plant
- Intragovernmental Charges reflects a \$0.4 million increase primarily in G&A fees (change in methodology).
- Utilities, Services, and Miscellaneous and Capital reflect a \$4.4 million increase due to restoring the tree trimming budget, overhead transmission line maintenance, and higher capital project funding.
- Other reflects a \$291,933 decrease due to a reduction in interest expense being paid on current outstanding debt.

## Authorized Personnel

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
Administration and General	37.13	41.03	41.03	39.58	(1.45)
Production	42.50	39.20	37.20	37.20	
Transmission and Distribution	107.25	106.05	105.05	105.05	
<b>Total Personnel</b>	<b>186.88</b>	<b>186.28</b>	<b>183.28</b>	<b>181.83</b>	<b>(1.45)</b>
Permanent Full-Time	186.13	185.53	182.53	180.58	(1.95)
Permanent Part-Time	0.75	0.75	0.75	1.25	0.50
<b>Total Permanent</b>	<b>186.88</b>	<b>186.28</b>	<b>183.28</b>	<b>181.83</b>	<b>(1.45)</b>

## Rate Increase Information



\* 3% voter approved rate increase effective 6/1/15

\* \$2.03 of \$3.30 rate increase effective 6/1/15

# Electric Utility - Summary

## Budget Detail By Division

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
<b>Admin &amp; General</b>						
Personnel Services	\$3,177,283	\$3,186,762	\$3,153,298	\$3,475,890	\$289,128	9.1%
Power Supply	\$0	\$0	\$0	\$0	\$0	
Supplies and Materials	\$83,433	\$244,706	\$115,145	\$243,820	(\$886)	(0.4%)
Travel and Training	\$80,854	\$116,577	\$98,850	\$116,577	\$0	
Intragovernmental Charges	\$5,599,141	\$6,331,531	\$6,331,531	\$6,421,246	\$89,715	1.4%
Utilities, Services, & Misc.	\$1,976,173	\$3,233,653	\$2,417,585	\$2,983,904	(\$249,749)	(7.7%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$30,331,588	\$30,376,125	\$30,275,188	\$30,084,192	(\$291,933)	(1.0%)
<b>Total</b>	<b>\$41,248,472</b>	<b>\$43,489,354</b>	<b>\$42,391,597</b>	<b>\$43,325,629</b>	<b>(\$163,725)</b>	<b>(0.4%)</b>
<b>Production</b>						
Personnel Services	\$2,608,961	\$2,734,905	\$2,178,580	\$2,699,840	(\$35,065)	(1.3%)
Power Supply	\$71,064,762	\$75,385,653	\$75,333,500	\$78,427,588	\$3,041,935	4.0%
Supplies and Materials	\$779,628	\$884,420	\$695,190	\$1,062,440	\$178,020	20.1%
Travel and Training	\$68,728	\$123,748	\$107,051	\$118,308	(\$5,440)	(4.4%)
Intragovernmental Charges	\$578	\$578	\$578	\$578	\$0	
Utilities, Services, & Misc.	\$1,317,820	\$1,636,284	\$1,758,199	\$2,160,952	\$524,668	32.1%
Capital	\$335,727	\$250,075	\$243,742	\$740,000	\$489,925	195.9%
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$76,176,204</b>	<b>\$81,015,663</b>	<b>\$80,316,840</b>	<b>\$85,209,706</b>	<b>\$4,194,043</b>	<b>5.2%</b>
<b>Transmission and Distribution</b>						
Personnel Services	\$7,480,789	\$7,366,371	\$7,850,089	\$7,744,005	\$377,634	5.1%
Power Supply	\$0	\$0	\$0	\$0	\$0	
Supplies and Materials	\$1,414,546	\$1,662,366	\$1,462,661	\$1,902,425	\$240,059	14.4%
Travel and Training	\$174,568	\$177,000	\$149,011	\$209,000	\$32,000	18.1%
Intragovernmental Charges	\$376,575	\$377,607	\$377,607	\$688,987	\$311,380	82.5%
Utilities, Services, & Misc.	\$3,418,882	\$3,348,045	\$3,620,634	\$4,642,399	\$1,294,354	38.7%
Capital	\$972,525	\$64,000	\$7,745	\$2,087,000	\$2,023,000	3160.9%
Other	\$36,986	\$36,986	\$36,986	\$36,986	\$0	
<b>Total</b>	<b>\$13,874,871</b>	<b>\$13,032,375</b>	<b>\$13,504,733</b>	<b>\$17,310,802</b>	<b>\$4,278,427</b>	<b>32.8%</b>
<b>Capital Projects</b>						
Personnel Services	\$1,086,583	\$1,300,000	\$1,300,000	\$1,100,000	(\$200,000)	(15.4%)
Power Supply	\$0	\$0	\$0	\$0	\$0	
Supplies and Materials	\$34,724	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$8,075,524	\$800,000	\$800,000	\$350,000	(\$450,000)	(56.3%)
Capital	\$2,853,757	\$3,450,000	\$3,450,000	\$4,200,000	\$750,000	21.7%
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$12,050,588</b>	<b>\$5,550,000</b>	<b>\$5,550,000</b>	<b>\$5,650,000</b>	<b>\$100,000</b>	<b>1.8%</b>
<b>Department Totals</b>						
Personnel Services	\$14,353,616	\$14,588,038	\$14,481,967	\$15,019,735	\$431,697	3.0%
Power Supply	\$71,064,762	\$75,385,653	\$75,333,500	\$78,427,588	\$3,041,935	4.0%
Supplies and Materials	\$2,312,331	\$2,791,492	\$2,272,996	\$3,208,685	\$417,193	14.9%
Travel and Training	\$324,150	\$417,325	\$354,912	\$443,885	\$26,560	6.4%
Intragovernmental Charges	\$5,976,294	\$6,709,716	\$6,709,716	\$7,110,811	\$401,095	6.0%
Utilities, Services, & Misc.	\$14,788,399	\$9,017,982	\$8,596,418	\$10,137,255	\$1,119,273	12.4%
Capital	\$4,162,009	\$3,764,075	\$3,701,487	\$7,027,000	\$3,262,925	86.7%
Other	\$30,368,574	\$30,413,111	\$30,312,174	\$30,121,178	(\$291,933)	(1.0%)
<b>Total</b>	<b>\$143,350,135</b>	<b>\$143,087,392</b>	<b>\$141,763,170</b>	<b>\$151,496,137</b>	<b>\$8,408,745</b>	<b>5.9%</b>



# Electric Utility - Summary

5510-7400 to 5510-7600

## Authorized Personnel By Division

Administration and General	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
9905 - Deputy City Manager	0.23	0.23	0.23	0.23	
5134 - Lab Supv +	0.00	0.00	0.00	0.50	0.50
5132 - Lab Analyst	0.00	1.00	1.00	1.00	
5109 - Engineering Supervisor	2.00	2.00	2.00	2.00	
5108 - Engineering Manager	0.80	0.80	0.80	0.80	
5098/5113 - Engineering Specialist/Engineer	8.75	8.75	8.75	8.75	
5041 - Lab Tech - WL +	0.00	2.00	2.00	1.00	(1.00)
5006 - Water Inspn Foreman - WL	0.50	0.00	0.00	0.00	
5003 - Engineering Technician	2.00	2.00	2.00	2.00	
5000 - Associate Engineering Technician	0.50	0.50	0.50	0.50	
4998 - Project Compliance Inspector	1.50	1.50	1.50	1.50	
4996 - Sr. Project Compliance Inspector	0.00	0.50	0.50	0.50	
4803 - Graphic Artist	0.40	0.00	0.00	0.00	
4521 - Energy Technician	3.00	3.00	3.00	3.00	
4514 - Utility Services Manager	0.80	0.80	0.80	0.80	
4513 - Energy Services Supervisor	2.00	2.00	2.00	2.00	
4510 - Energy Management Specialist	5.80	5.80	5.80	5.80	
4502 - Senior Rate Analyst	0.80	0.80	0.80	0.80	
4501 - Rate Analyst +	1.80	1.80	1.80	0.80	(1.00)
4500 - Energy Market Analyst	1.00	1.00	1.00	1.00	
2990 - Director, Columbia Utilities	0.45	0.45	0.45	0.45	
2980 - Asst. Director, Columbia Utilities +	1.20	1.20	0.40	0.45	0.05
2981 - Asst. Director, Columbia Utilities PE +	0.00	0.00	0.80	0.80	
2408 - Construction Project Supervisor	0.60	0.60	0.60	0.60	
1215 - Billing Auditor	0.00	1.30	1.30	1.30	
1007 - Administrative Supervisor	0.60	0.60	0.60	0.60	
1006 - Senior Admin. Support Assistant	1.80	1.80	1.80	1.80	
1005 - Administrative Support Assistant	0.60	0.60	0.60	0.60	
<b>Total Personnel</b>	<b>37.13</b>	<b>41.03</b>	<b>41.03</b>	<b>39.58</b>	<b>(1.45)</b>
Permanent Full-Time	36.38	40.28	40.28	38.33	(1.95)
Permanent Part-Time	0.75	0.75	0.75	1.25	0.50
<b>Total Permanent</b>	<b>37.13</b>	<b>41.03</b>	<b>41.03</b>	<b>39.58</b>	<b>(1.45)</b>
* Reallocations		3.90	3.90	3.45	
^ Positions Deleted		0.00	0.00	1.00	
# Positions Added		0.00	0.00	0.50	

### + Reassignments:

In FY 2020, reallocated (.50) FTE Lab Supervisor to Electric and (1) FTE Lab Tech from Electric

In FY 2019 mid-year, broke out Asst Dir with PE vs. non PE. In FY 2020, (.05) Asst Dir reallocated from UCS.

In FY 2020, (1.00) FTE Rate Analyst was reallocated to Sewer (0.45), Storm Water (0.45), and Solid Waste (0.10)



# Electric Utility - Summary

5510-7400 to 5510-7600

## Authorized Personnel By Division - continued

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
<b>Production</b>					
7695 - Columbia Energy Center Supvsr	1.00	1.00	1.00	1.00	
7694 - Bio Gas Plant Supervisor	1.00	1.00	1.00	1.00	
7693 - Bio Gas Plant Technician	1.00	1.00	1.00	1.00	
7692 - Columbia Energy Center Tech.	1.00	1.00	1.00	1.00	
6106 - Stores Clerk	1.00	1.00	1.00	1.00	
5040 - Lab Technician	2.00	0.00	0.00	0.00	
2695 - Lead Power Plant Operator	5.00	5.00	5.00	5.00	
2694 - Power Plant Operator	10.00	10.00	10.00	10.00	
2637 - Power Plant Tech Supv.	1.00	1.00	1.00	1.00	
2636 - Power Production Supt.	1.00	0.70	0.70	0.70	
2635 - Asst. Power Production Supt.	2.00	2.00	2.00	2.00	
2631 - Associate Power Plant Oper ++	4.00	3.00	1.00	1.00	
2426 - Utility Maintenance Supv.	2.00	2.00	2.00	2.00	
2422 - Associate Utility Maint. Mech	4.00	4.00	4.00	4.00	
2421 - Sr Utility Maint Mechanic	2.00	2.00	2.00	2.00	
2325 - Instrument Technician	0.00	2.00	2.00	2.00	
2324 - Instrument Technician	2.00	0.00	0.00	0.00	
2303 - Equipment Operator III	1.00	0.00	0.00	0.00	
2300 - Equipment Operator II	1.00	0.00	0.00	0.00	
2298 - Senior Equipment Operator III ++	0.00	2.00	2.00	0.00	(2.00)
2298 - CDL Operator ++	0.00	0.00	0.00	2.00	2.00
1400 - Administrative Technician	0.50	0.50	0.50	0.50	
<b>Total Personnel</b>	<b>42.50</b>	<b>39.20</b>	<b>37.20</b>	<b>37.20</b>	
Permanent Full-Time	42.50	39.20	37.20	37.20	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>42.50</b>	<b>39.20</b>	<b>37.20</b>	<b>37.20</b>	

### Transmission and Distribution

6107 - Warehouse Operator	0.00	0.60	0.60	0.60	
6106 - Stores Clerk	1.80	1.80	1.80	1.80	
6105 - Stores Superintendent	0.60	0.60	0.60	0.60	
6103 - Stores Supervisor	0.60	0.60	0.60	0.60	
6101 - Storeroom Assistant	2.80	2.80	2.80	2.80	
2888 - NERC Compliance Offcr	2.00	2.00	2.00	2.00	
2883 - Lead Utility Service Worker	2.00	2.00	2.00	2.00	
2880 - Utility Service Worker	3.50	3.00	3.00	3.00	
2879 - Services Coordinator	1.00	1.00	1.00	1.00	
2877 - Lead Meter Reader	0.50	0.50	0.50	0.50	
2874 - Senior Meter Reader	1.20	1.20	1.20	1.20	
2870 - Meter Reader	3.60	3.60	3.60	3.60	
2860 - Electronic Data Specialist	1.00	1.00	1.00	1.00	
2855 - Electric Distr. Manager	1.00	1.00	1.00	1.00	
2851 - Electric Distr. Coord ++	0.00	0.00	2.00	2.00	

** Reallocations	(3.30)	(3.30)	(3.30)	
^^ Positions Deleted	0.00	2.00	2.00	
## Positions Added	0.00	0.00	0.00	

### ++ Reassignments:

In FY 2020, Equipment Oper and Senior Equip Oper classifications were consolidated to CDL Operator

In FY 2019 mid-year, (2) Associate Power Plant Oper reassigned to (2) Utility Locators

In FY 2019 mid-year, (2) Journeyman Linewrkr/App Linewrkr to (2) Elec Distr. Coord

In FY 2019 mid-year, (2) Apprentice Journeyman Linewrkr and (1) Line Foreman vacant positions deleted to increase the pay grade for Line Foreman

# Electric Utility

## Authorized Personnel By Division - continued

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
<b>Transmission and Distribution (cont.)</b>					
2803 - Lead Elec. Meter Rpr Worker	2.00	2.00	2.00	2.00	
2801 - Elec. Meter Rpr Worker	2.00	2.00	2.00	2.00	
2781 - Lead Consulting Utility Forester	1.00	1.00	1.00	1.00	
2780 - Consulting Utility Forester	1.00	1.00	1.00	1.00	
2770 - Elec. Services Superintendent.	0.75	0.75	0.75	0.75	
2730 - Line Superintendent	2.00	2.00	2.00	2.00	
2706 - Line Foreman ^^	12.00	12.00	11.00	11.00	
2703/2701 Journeyman Linewrkr/App Linewrkr +++	29.00	29.00	25.00	25.00	
2635 - Asst. Power Production Supt.	1.00	1.00	1.00	1.00	
2616 - Transload Ops Supv	0.60	0.10	0.10	0.10	
2434 - Utility Locator Supervisor	1.00	1.00	1.00	1.00	
2432 - Utility Locator Foreman	1.00	1.00	1.00	1.00	
2431 - Utility Locator +++	3.00	3.00	5.00	5.00	
2640 - NERC Certified BAO	10.00	10.00	10.00	10.00	
2337 - Substation Repair Supt.	1.00	1.00	1.00	1.00	
2636 - Power Production Supt	0.00	0.30	0.30	0.30	
2335 - Substation Technician Foreman	3.00	3.00	3.00	3.00	
2333/2334 Journeyman Substn. Tech./App S.T.	3.00	3.00	3.00	3.00	
2332 - Comm. Technician Foreman	1.00	1.00	1.00	1.00	
2330/2331 - App. Comm. Tech/Journeyman C.T.	2.00	2.00	2.00	2.00	
2302 - Equipment Operator II	3.60	0.00	0.00	0.00	
2301 - Equipment Operator I	0.60	0.00	0.00	0.00	
2298 - Equipment Operator III	2.60	0.00	0.00	0.00	
2298 - Senior Equipment Operator III +++	0.00	5.70	5.70	0.00	(5.70)
2298 - CDL Operator +++	0.00	0.00	0.00	5.70	5.70
1400 - Administrative Technician	0.50	0.50	0.50	0.50	
1006 - Senior Admin. Support Assistant	2.00	2.00	2.00	2.00	
<b>Total Personnel</b>	<b>107.25</b>	<b>106.05</b>	<b>105.05</b>	<b>105.05</b>	
Permanent Full-Time	107.25	106.05	105.05	105.05	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>107.25</b>	<b>106.05</b>	<b>105.05</b>	<b>105.05</b>	
*** Reallocations		(1.20)	(1.20)	0.00	
^^ Positions Deleted		0.00	(3.00)	0.00	
### Positions Added		0.00	2.00	0.00	

### +++ Reassignments:

In FY 2020, Equipment Oper and Senior Equip Oper classifications were consolidated to CDL Operator

In FY 2019 mid-year, (2) Journeyman Linewrkr/App Linewrkr to (2) Elec Distr. Coord

In FY 2019 mid-year, (2) Apprentice Journeyman Linewrkr and (1) Line Foreman vacant positions deleted to increase the pay grade for Line Foreman

### Department Totals

Permanent Full-Time	186.13	185.53	182.53	180.58	(1.95)
Permanent Part-Time	0.75	0.75	0.75	1.25	0.50
<b>Total Permanent</b>	<b>186.88</b>	<b>186.28</b>	<b>183.28</b>	<b>181.83</b>	<b>(1.45)</b>

### Department Totals

Reallocations	(0.60)	(0.60)	0.15	
Positions Deleted	0.00	(1.00)	3.00	
Positions Added	0.00	2.00	0.50	
<b>Total Change</b>	<b>(0.60)</b>	<b>0.40</b>	<b>3.65</b>	

**Capital Projects****Major Projects**

This budget provides funding for the following projects:

- Distribution Automation
- Mercury Vapor Streetlight Replacement
- Truman Solar Feeders
- Reconfiguration of Substation Feeders
- 13.8 KV Overhead System Replacement
- 13.8 KV System - New Commercial Services
- 13.8 KV System - New Residential Services
- 13.8 KV System Automation
- 161 & 69 KV Transmission System Replacement
- Conversion of overhead to underground
- Fiber Optic System Additions
- MPP Decommissioning
- New 13.8 KV Substation Feeder Additions
- Relocation of 13.8 KV System for Streets
- Secondary Electric System for New Services
- Street Light Additions and Replacements

**Highlights/Significant Changes**

Projects authorized by voters in the April 2015 ballot proposal are included in this budget.

**Fiscal Impact**

This includes the major capital improvements that are outlined in our Capital Improvement Program.

- Due to the significant delay in the major substation and transmission projects and the requirement to spend down funds from the bond sale, transfers between enterprise funded projects and bond funded projects will be necessary to ensure bond funds are spent within the required time period.

# Electric

# Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
<b>Electric</b>								
<b>1 13.8 kV Overhead System Replacement - E0118 [ID: 651]</b>								
2015 Electric Bond								
Ent Rev	\$500,000	\$500,000	\$500,000	\$600,000	\$600,000	\$1,800,000		
<b>Total</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$600,000</b>	<b>\$600,000</b>	<b>\$1,800,000</b>		
<b>2 13.8 kV System - New Commercial Services- E0117 [ID: 556]</b>								
Ent Rev	\$600,000	\$600,000	\$800,000	\$800,000	\$800,000	\$2,400,000		
<b>Total</b>	<b>\$600,000</b>	<b>\$600,000</b>	<b>\$800,000</b>	<b>\$800,000</b>	<b>\$800,000</b>	<b>\$2,400,000</b>		
<b>3 13.8 kV System - New Residential Services - E0116 [ID: 564]</b>								
Ent Rev	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$1,500,000		
<b>Total</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$1,500,000</b>		
<b>4 13.8 kV System Automation - E0200 [ID: 1893]</b>								
Ent Rev	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000		2017	2020
<b>Total</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>			
<b>5 13.8 kV Underground System Replacement - E0107 [ID: 562]</b>								
2015 Electric Bond		\$750,000						
Ent Rev	\$50,000	\$200,000	\$200,000	\$200,000	\$200,000	\$600,000		
<b>Total</b>	<b>\$50,000</b>	<b>\$950,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$600,000</b>		
<b>6 161 &amp; 69 kV Transformer Replacement - E0192 [ID: 1776]</b>								
2015 Electric Bond		\$600,000						
Ent Rev			\$300,000	\$300,000	\$300,000	\$600,000		
<b>Total</b>		<b>\$600,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$600,000</b>		
<b>7 161&amp;69 kV Transmission System Replacement - E0101 [ID: 567]</b>								
2015 Electric Bond		\$300,000						
Ent Rev	\$50,000	\$200,000	\$200,000	\$200,000	\$200,000	\$600,000		
<b>Total</b>	<b>\$50,000</b>	<b>\$500,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$600,000</b>		
<b>8 Contingency Funds from Bonds - E0009 [ID: 557]</b>								
2015 Electric Bond		\$900,000						
<b>Total</b>		<b>\$900,000</b>						
<b>9 Contingency Funds from Enterprise Revenue - E0003 [ID: 1359]</b>								
Ent Rev			\$500,000	\$500,000	\$500,000	\$500,000		
<b>Total</b>			<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>		
<b>10 Conversion of Overhead to Underground - E0027 [ID: 555]</b>								
Ent Rev	\$500,000	\$500,000	\$500,000	\$800,000	\$800,000	\$1,600,000		
<b>Total</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$800,000</b>	<b>\$800,000</b>	<b>\$1,600,000</b>		
<b>11 Fiber Optic System Additions - E0082 [ID: 560]</b>								
Ent Rev	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$200,000		
<b>Total</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$200,000</b>		
<b>12 Mercury Vapor Streetlight Replacement - E0182 [ID: 1599]</b>								
<b>Total</b>							2014	2019
<b>13 MPP Decommissioning - E0208 [ID: 2102]</b>								
Ent Rev	\$300,000	\$300,000	\$300,000					
<b>Total</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>					

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

# Electric

# Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
<b>Electric</b>								
<b>14 New &amp; Replace Transformers &amp; Capacitors - E0021 [ID: 559]</b>								
2015 Electric Bond		\$2,400,000						
Ent Rev		\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$3,000,000		
<b>Total</b>		<b>\$3,400,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$3,000,000</b>		
<b>15 New 13.8 kV Substation Feeder Additions - E0115 [ID: 566]</b>								
Ent Rev	\$250,000	\$600,000	\$600,000	\$800,000	\$800,000	\$2,400,000		
<b>Total</b>	<b>\$250,000</b>	<b>\$600,000</b>	<b>\$600,000</b>	<b>\$800,000</b>	<b>\$800,000</b>	<b>\$2,400,000</b>		
<b>16 Relocation of 13.8 kV System for Streets - E0199 [ID: 1847]</b>								
Ent Rev	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$400,000		
<b>Total</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$400,000</b>		
<b>17 Replace 13.8 kV Switchgear at Substations - E0189 [ID: 1773]</b>								
2015 Electric Bond		\$350,000						
Ent Rev			\$350,000		\$350,000			
<b>Total</b>		<b>\$350,000</b>	<b>\$350,000</b>		<b>\$350,000</b>			
<b>18 Replace 69 &amp; 161 kV Circuit Breakers - E0153 [ID: 1109]</b>								
2015 Electric Bond		\$500,000						
Ent Rev		\$250,000	\$250,000	\$250,000	\$250,000	\$750,000		
<b>Total</b>		<b>\$750,000</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$750,000</b>		
<b>19 Secondary Electric System for New Services - E0053 [ID: 563]</b>								
Ent Rev	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$3,000,000		
<b>Total</b>	<b>\$750,000</b>	<b>\$750,000</b>	<b>\$750,000</b>	<b>\$750,000</b>	<b>\$750,000</b>	<b>\$3,000,000</b>		
<b>20 Street Light Additions and Replacements - E0052 [ID: 565]</b>								
Ent Rev	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$100,000		
<b>Total</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$100,000</b>		
<b>21 Black Start Generation at MPP - E0206 [ID: 2101]</b>								
Future Ballot			\$1,000,000				2021	2022
<b>Total</b>			<b>\$1,000,000</b>					
<b>22 Brushwood Lake Road Loop Closure - E0185 [ID: 1602]</b>								
Unfunded		\$750,000					2021	2021
<b>Total</b>		<b>\$750,000</b>						
<b>23 Business Loop 70 - Phase 5 Undergrounding - E0140 [ID: 689]</b>								
Unfunded			\$2,450,000				2021	2022
<b>Total</b>			<b>\$2,450,000</b>					
<b>24 Electric Meter Replacement [ID: 2153]</b>								
Unfunded		\$6,000,000	\$2,000,000				2021	2021
<b>Total</b>		<b>\$6,000,000</b>	<b>\$2,000,000</b>					
<b>25 Extend Hinkson Creek Substation Feeders - E0193 [ID: 1837]</b>								
2015 Electric Bond		\$5,000,000					2020	2022
Unfunded			\$5,000,000					
<b>Total</b>		<b>\$5,000,000</b>	<b>\$5,000,000</b>					

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

# Electric

# Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
<b>Electric</b>								
<b>26 Future Substation Transformer - E0184 [ID: 1601]</b>								
Ent Rev	\$300,000	\$300,000					2019	2021
<b>Total</b>	<b>\$300,000</b>	<b>\$300,000</b>						
<b>27 Landfill Gas Generator #4 - E0175 [ID: 1584]</b>								
2015 Electric Bond		\$1,600,000					2018	2020
<b>Total</b>		<b>\$1,600,000</b>						
<b>28 Mill Creek Sub Transmishn Connect to 2 Subs-E0148 [ID: 1050]</b>								
2015 Electric Bond		\$8,000,000					2011	2020
<b>Total</b>		<b>\$8,000,000</b>						
<b>29 Millcreek &amp; Vawter School Relocation - E0213 [ID: 2201]</b>								
Ent Rev	\$120,000						2020	2020
<b>Total</b>	<b>\$120,000</b>							
<b>30 Nifong &amp; Bethel Relocation - E0212 [ID: 2200]</b>								
Ent Rev	\$230,000						2020	2020
<b>Total</b>	<b>\$230,000</b>							
<b>31 Protective Relay Upgrade - E0145 [ID: 984]</b>								
Ent Rev		\$100,000	\$100,000	\$100,000				
<b>Total</b>		<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>				
<b>32 Reconfiguration of Substation Feeders-E0201 [ID: 1894]</b>								
2015 Electric Bond		\$4,300,000					2016	2020
Ent Rev	\$1,000,000							
<b>Total</b>	<b>\$1,000,000</b>	<b>\$4,300,000</b>						
<b>33 Sewer Connection to Municipal Power Plant - E0211 [ID: 2150]</b>								
Ent Rev	\$50,000	\$200,000					2020	2021
<b>Total</b>	<b>\$50,000</b>	<b>\$200,000</b>						
<b>34 UG Distribution Lines in Trans Corridor - E0198 [ID: 1845]</b>								
2015 Electric Bond		\$4,300,000					2016	2019
<b>Total</b>		<b>\$4,300,000</b>						
<b>35 Warehouse &amp; Enclosed Equipment Parking - E0176 [ID: 1593]</b>								
Unfunded		\$4,400,000					2020	2021
<b>Total</b>		<b>\$4,400,000</b>						
<b>36 Black Start Generation at CEC - E0207 [ID: 2100]</b>								
Future Ballot				\$1,000,000			2022	2023
<b>Total</b>				<b>\$1,000,000</b>				
<b>37 Business Loop 70 - Phase 6 Undergrounding - E0141 [ID: 690]</b>								
Unfunded				\$1,500,000			2022	2023
<b>Total</b>				<b>\$1,500,000</b>				
<b>38 McBaine Substation Upgrades - E0196 [ID: 1840]</b>								
Unfunded					\$2,500,000		2024	2024
<b>Total</b>					<b>\$2,500,000</b>			

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

## Electric

## Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
<b>Electric</b>								
<b>39 Mill Creek &amp; McBaine Interconnection - E0195 [ID: 1839]</b>							<b>2024</b>	<b>2024</b>
Unfunded					\$10,000,000			
<b>Total</b>					<b>\$10,000,000</b>			
<b>40 Broadway Undergrounding - E0120 [ID: 549]</b>							<b>2025</b>	<b>2025</b>
Ent Rev						\$2,200,000		
<b>Total</b>						<b>\$2,200,000</b>		

### Electric Funding Source Summary

2015 Electric Bond		\$29,000,000						
Ent Rev	\$5,650,000	\$6,450,000	\$7,300,000	\$7,250,000	\$7,500,000	\$19,450,000		
<b>New Funding</b>	<b>\$5,650,000</b>	<b>\$35,450,000</b>	<b>\$7,300,000</b>	<b>\$7,250,000</b>	<b>\$7,500,000</b>	<b>\$19,450,000</b>		
Future Ballot			\$1,000,000	\$1,000,000				
<b>Future Ballot</b>			<b>\$1,000,000</b>	<b>\$1,000,000</b>		<b>\$0</b>		
Unfunded		\$11,150,000	\$9,450,000	\$1,500,000	\$12,500,000			
<b>Unfunded</b>		<b>\$11,150,000</b>	<b>\$9,450,000</b>	<b>\$1,500,000</b>	<b>\$12,500,000</b>	<b>\$0</b>		
<b>Total</b>	<b>\$5,650,000</b>	<b>\$46,600,000</b>	<b>\$17,750,000</b>	<b>\$9,750,000</b>	<b>\$20,000,000</b>	<b>\$19,450,000</b>		

### Electric Current Capital Projects

1	College Undergrounding-Univ to Bouchelle - E0179 [ID: 1596]	2016	2017
2	Downtown Streetlights - E0180 [ID: 1597]	2014	2016
3	Harmony Branch Transformer and Switchgear [ID: 2130]	2018	2019
4	More's Lake Restoration - E0204 [ID: 1982]	2016	2017
5	New South Side 161/13.8 Kv Substation - E0121 [ID: 551]	2014	2020
6	Power Plant Substation Upgrades - E0151 [ID: 1056]	2016	2019
7	Replace Measurement & Data Acquisition Sys - E0159 [ID: 1203]	2014	2016
8	Replace UG electric, Keene & Lansing - E0168 [ID: 1391]	2016	2017
9	Substation Upgrades-Grnstn & Perche - E0194 [ID: 1838]	2015	2020
10	Truman Solar Feeders - E0205 [ID: 2088]	2018	2019

### Electric Impact of Capital Projects

<b>13.8 kV System - New Commercial Services- E0117 [ID: 556]</b>
Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.
<b>13.8 kV System - New Residential Services - E0116 [ID: 564]</b>
Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.
<b>13.8 kV Underground System Replacement - E0107 [ID: 562]</b>
Work is performed because of numerous faults on a line. Replacing problem cable will reduce outages.
<b>Conversion of Overhead to Underground - E0027 [ID: 555]</b>
Long-term could reduce maintenance

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

**Electric****Annual and 5 Year Capital Projects**

Funding Source	Proposed FY 2020					Future Cost	D	C
		FY 2021	FY 2022	FY 2023	FY 2024			

**Electric Impact of Capital Projects****Electric**

Fiber Optic System Additions - E0082 [ID: 560]

Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.

More's Lake Restoration - E0204 [ID: 1982]

W&L ceased using lake for ash handling in September 2015.

New & Replace Transformers & Capacitors - E0021 [ID: 559]

Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.

New 13.8 kV Substation Feeder Additions - E0115 [ID: 566]

Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.

New South Side 161/13.8 Kv Substation - E0121 [ID: 551]

Additional substation to maintain may require additional staff.

Secondary Electric System for New Services - E0053 [ID: 563]

Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.

Street Light Additions and Replacements - E0052 [ID: 565]

Incremental impact on operational costs. General growth in system will require additional maintenance with periodic increase in staff.

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

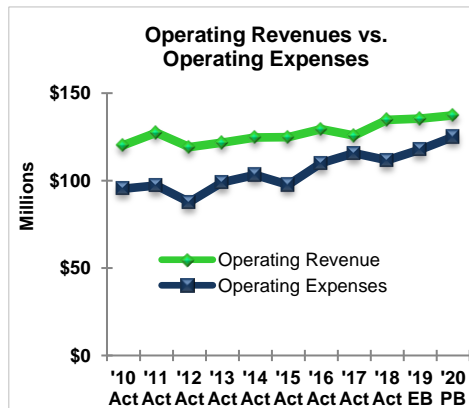


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## Revenues, Expenses, and Changes in Net Position Electric Utility Fund

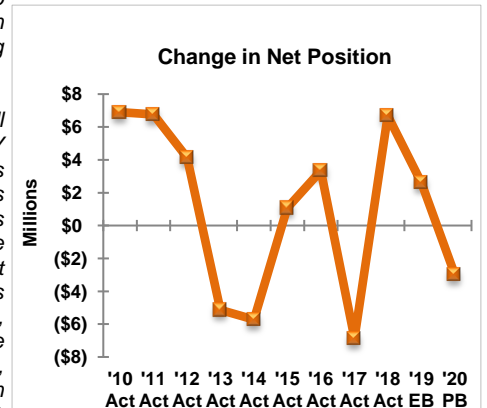
	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Operating Revenues:</b>				
Fees and Service Charges	\$134,429,369	\$132,476,378	\$135,332,980	\$137,070,777
Miscellaneous Revenue	\$0	\$0	\$0	\$0
Locator Service Fees	\$206,506	\$197,644	\$197,644	\$205,006
<b>Total Operating Revenues</b>	<b>\$134,635,875</b>	<b>\$132,674,022</b>	<b>\$135,530,624</b>	<b>\$137,275,783</b>
<b>Operating Expenses:</b>				
Personnel Services	\$13,267,033	\$13,288,038	\$13,181,967	\$13,919,735
Power Supply	\$71,064,762	\$75,385,653	\$75,333,500	\$78,427,588
Supplies & Materials	\$2,277,607	\$2,791,492	\$2,272,996	\$3,208,685
Travel & Training	\$324,150	\$417,325	\$354,912	\$443,885
Intragovernmental Charges	\$5,976,294	\$6,709,716	\$6,709,716	\$7,110,811
Utilities, Services & Other Misc.	\$6,712,875	\$8,217,982	\$7,796,418	\$9,787,255
Depreciation	\$12,114,338	\$11,910,078	\$12,089,616	\$12,100,000
<b>Total Operating Expenses</b>	<b>\$111,737,059</b>	<b>\$118,720,284</b>	<b>\$117,739,125</b>	<b>\$124,997,959</b>
<b>Operating Income (Loss)</b>	<b>\$22,898,816</b>	<b>\$13,953,738</b>	<b>\$17,791,499</b>	<b>\$12,277,824</b>
<b>Non-Operating Revenues:</b>				
Investment Revenue	\$502,126	\$1,364,884	\$1,708,468	\$1,364,884
Revenue From Other Gov't Units	\$4,000	\$0	\$0	\$0
Miscellaneous Revenue	\$1,532,319	\$1,100,120	\$1,331,048	\$1,396,620
<b>Total Non-Operating Revenues</b>	<b>\$2,038,445</b>	<b>\$2,465,004</b>	<b>\$3,039,516</b>	<b>\$2,761,504</b>
<b>Non-Operating Expenses:</b>				
Bond Interest	\$5,481,028	\$5,023,506	\$5,197,004	\$4,734,854
Bank & Paying Agent Fees (Misc. Expense)	\$1,064	\$0	\$600	\$0
Loss on Disposal Assets	\$38,150	\$52,000	\$37,114	\$52,000
Amortization	\$0	\$0	\$0	\$0
<b>Total Non-Operating Expenses</b>	<b>\$5,520,242</b>	<b>\$5,075,506</b>	<b>\$5,234,718</b>	<b>\$4,786,854</b>
<b>Total Non-Operating Revenues (Expenses)</b>	<b>(\$3,481,797)</b>	<b>(\$2,610,502)</b>	<b>(\$2,195,202)</b>	<b>(\$2,025,350)</b>
<b>Income (Loss) Before Contributions and Transfers</b>	<b>\$19,417,019</b>	<b>\$11,343,236</b>	<b>\$15,596,297</b>	<b>\$10,252,474</b>
Transfers Out - P.I.L.O.T. to General Fund	(\$12,094,745)	(\$12,858,674)	(\$12,418,987)	(\$12,685,522)
Transfers Out - Other	(\$639,249)	(\$568,853)	(\$568,853)	(\$548,802)
<b>Total Transfers Out</b>	<b>(\$12,733,994)</b>	<b>(\$13,427,527)</b>	<b>(\$12,987,840)</b>	<b>(\$13,234,324)</b>
Transfers In	\$0	\$0	\$0	\$0
Capital Contributions	\$0	\$0	\$0	\$0
<b>Total Net Transfers and Capital Contributions</b>	<b>(\$12,733,994)</b>	<b>(\$13,427,527)</b>	<b>(\$12,987,840)</b>	<b>(\$13,234,324)</b>
<b>Change in Net Position</b>	<b>\$6,683,025</b>	<b>(\$2,084,291)</b>	<b>\$2,608,457</b>	<b>(\$2,981,850)</b>

Note: This statement does not include capital addition, capital project, or debt principal expenses.



Operating revenues are above operating expenses because part of the rates charged to customers are used to pay interest expenses on outstanding debt and other non-operating expenses as well as some capital project costs.

There has been a positive net position for all years shown except FY 2013, FY 2014, FY 2017, and FY 2020. In those years the net loss is due to increases in purchased power costs related to new contracts. In FY 2014, there was a significant operating transfer out to remove the transload facility from the Electric budget and set it up as a separate fund. In FY 2017 the net loss is due to an increase in purchased power costs, and \$2.7 million nonrecurring contract for the Columbia Energy Center rebuild. In FY 2020, costs were higher due to cost increases in Power Supply (\$3 million) and Supplies & Materials (\$1.3 million) expected.



# Financial Sources and Uses Electric Utility Fund

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Financial Sources</b>				
Fees and Service Charges	\$134,429,369	\$132,476,378	\$135,332,980	\$137,070,777
Miscellaneous Revenue	\$0	\$0	\$0	\$0
Locator Service Fees	\$206,506	\$197,644	\$197,644	\$205,006
Investment Revenue	\$502,126	\$1,364,884	\$1,708,468	\$1,364,884
Less: GASB 31 Interest Adjustment	\$1,137,998	\$0	\$0	\$0
Revenue From Other Gov't Units	\$4,000	\$0	\$0	\$0
Miscellaneous Revenue	\$1,532,319	\$1,100,120	\$1,331,048	\$1,396,620
<b>Total Financial Sources before Transfers</b>	<b>\$137,812,318</b>	<b>\$135,139,026</b>	<b>\$138,570,140</b>	<b>\$140,037,287</b>
Transfers In	\$0	\$0	\$0	\$0
<b>Total Financial Sources</b>	<b>\$137,812,318</b>	<b>\$135,139,026</b>	<b>\$138,570,140</b>	<b>\$140,037,287</b>
<b>Financial Uses</b>				
Personnel Services	\$13,267,033	\$13,288,038	\$13,181,967	\$13,919,735
Less: GASB 16 Vacation Liability Adjustment	\$16,719	\$0	\$0	\$0
Less: GASB 68 Pension Adjustment	\$19,318	\$0	\$0	\$0
Less: GASB 75 OPEB Adjustment	\$19,371	\$0	\$0	\$0
Power Supply	\$71,064,762	\$75,385,653	\$75,333,500	\$78,427,588
Supplies & Materials	\$2,277,607	\$2,791,492	\$2,272,996	\$3,208,685
Travel & Training	\$324,150	\$417,325	\$354,912	\$443,885
Intragovernmental Charges	\$5,976,294	\$6,709,716	\$6,709,716	\$7,110,811
Utilities, Services & Other Misc.	\$6,712,875	\$8,217,982	\$7,796,418	\$9,787,255
Interest Expense	\$5,481,028	\$5,023,506	\$5,197,004	\$4,734,854
Bank & Paying Agent Fees (Misc. Expense)	\$1,064	\$0	\$600	\$0
Transfers Out	\$12,733,994	\$13,427,527	\$12,987,840	\$13,234,324
Principal Payments	\$6,212,480	\$6,292,480	\$6,292,480	\$6,587,500
Capital Additions	\$1,308,252	\$314,075	\$251,487	\$2,827,000
Enterprise Revenues used for Capital Projects	\$5,850,000	\$5,550,000	\$5,550,000	\$5,650,000
Enterprise Rev. Transferred to Bond Reserve	\$0	\$0	\$0	\$0
<b>Total Financial Uses</b>	<b>\$131,264,947</b>	<b>\$137,417,794</b>	<b>\$135,928,920</b>	<b>\$145,931,637</b>
<b>Financial Sources Over/(Under) Uses</b>	<b>\$6,547,371</b>	<b>(\$2,278,768)</b>	<b>\$2,641,220</b>	<b>(\$5,894,350)</b>
<b>Unassigned Cash Reserves for Operations</b>				
Beginning Unassigned Cash Reserve		\$33,755,938	\$33,755,938	\$36,397,158
Financial Sources Over/(Under) Uses		(\$2,278,768)	\$2,641,220	(\$5,894,350)
Cash and cash equivalents	\$36,650,694			
Less: GASB 31 Pooled Cash Adjustment	\$872,287			
Less: Cash Restricted for Capital Projects	(\$8,918,835)			
Add: Inventory	\$5,151,792			
<b>Unassigned Cash Reserve</b>	<b>\$33,755,938</b>	<b>\$31,477,170</b>	<b>\$36,397,158</b>	<b>\$30,502,808</b>
<b>Cash Reserve Target: (based on Adopted budget for years shown)</b>				
Budgeted Operating Expenses w/o Depr	\$106,837,597	\$106,902,801	\$106,902,801	\$112,897,959
Add: Budgeted Interest Expense	\$5,286,000	\$5,023,506	\$5,023,506	\$4,734,854
Add: Budgeted Bank and Paying Agent Fees	\$0	\$0	\$0	\$0
Add: Budgeted Operating Transfers Out	\$13,061,667	\$13,427,527	\$13,427,527	\$13,234,324
Add: Budgeted Principal Payments	\$6,030,090	\$6,292,480	\$6,292,480	\$6,587,500
Add: Budgeted Capital Additions	\$1,590,425	\$264,000	\$264,000	\$2,827,000
Add: Budgeted Ent Revenue for CIP	\$5,850,000	\$5,550,000	\$5,550,000	\$5,650,000
<b>Total Budgeted Financial Uses</b>	<b>\$138,655,779</b>	<b>\$137,460,314</b>	<b>\$137,460,314</b>	<b>\$145,931,637</b>
Less: Ent Rev Budgeted for current year CIP	(\$5,850,000)	(\$5,550,000)	(\$5,550,000)	(\$5,650,000)
<b>Operational Expenses</b>	<b>\$132,805,779</b>	<b>\$131,910,314</b>	<b>\$131,910,314</b>	<b>\$140,281,637</b>
x Cash Reserve Target %	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	<b>\$26,561,156</b>	<b>\$26,382,063</b>	<b>\$26,382,063</b>	<b>\$28,056,327</b>
Add: Ent Rev Budgeted for current year CIP	\$5,850,000	\$5,550,000	\$5,550,000	\$5,650,000
<b>Budgeted Cash Reserve Target</b>	<b>\$32,411,156</b>	<b>\$31,932,063</b>	<b>\$31,932,063</b>	<b>\$33,706,327</b>
<b>Above/(Below) Budgeted Cash Reserve Target</b>	<b>\$1,344,782</b>	<b>(\$454,893)</b>	<b>\$4,465,095</b>	<b>(\$3,203,519)</b>

Operating Rate increase

2.50%

2.50%

1.00%

Debt Coverage Ratio Including PILOT Expense

2.08

1.31

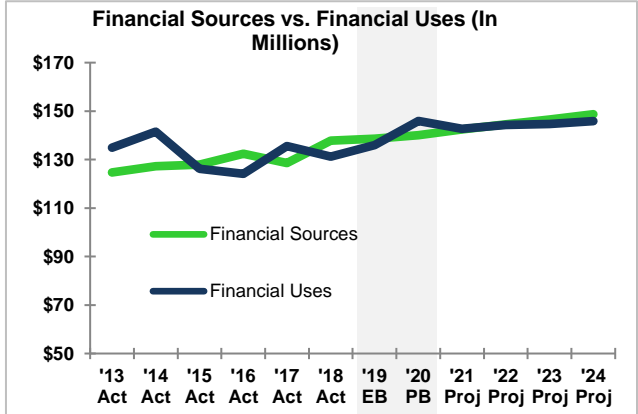
1.73

1.23

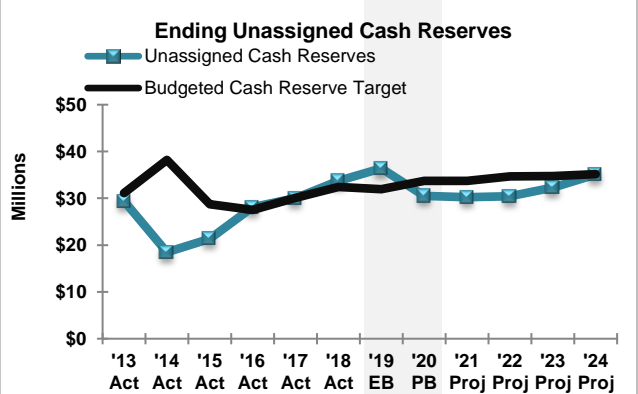
## Financial Sources and Uses Electric Utility Fund

The Financial Sources and Uses Statement is a management tool which provides a more complete look at the reserves for the operation compared to the expenses and other uses of the operation. This allows management to examine the projected ending cash reserves for the operation compared to a budgeted cash reserve target which provides useful information about the financial health of the fund.

This statement takes information from the Revenues, Expenses, and Changes in Net Position statement and subtracts out non-cash items (depreciation, loss on disposal of fixed assets, and GASB adjustments for interest revenue, pensions, and vacation liabilities). This statement also includes capital item purchases (such as fleet replacements), principal payments, and enterprise revenue that will be used to pay for capital project costs which are reflected on the balance sheet.



In years where uses are above sources, there are significant capital project expenses. The City must appropriate all of the cost of a capital project before a construction contract can be awarded, even though construction can take more than one year to complete. The City utilizes smaller utility rate increases over time to build up balances and then uses those balances to fund some of their capital projects. A series of operating rate increases may be proposed for FY 2020 - FY 2024 ranging from 1% to 1.5% (shown below) in order to improve the financial health of the operation and raise reserves up to the budgeted cash reserve target by FY 2024. This will be evaluated after the fiscal year end.



Unassigned cash reserves have been below the budgeted cash reserve target for FY 2014 - FY 2017 and is projected to be below the budgeted cash reserve target for FY 2020 - FY 2023. As the five year forecast projects, the department has made significant cuts to get the fund more in line with the budgeted cash reserve target. Previous bond issues have been refinanced. While this will result in interest savings over the life of the bond issues, there will be several years when debt service costs will be higher amounts. Operating rate increases will be evaluated annually after fiscal year end to ensure debt coverage is covered and meeting the cash reserve target by FY 2024.

Projected FY 2021	Projected FY 2022	Projected FY 2023	Projected FY 2024
\$139,757,149	\$141,811,521	\$143,896,812	\$146,013,486
\$0	\$0	\$0	\$0
\$205,006	\$205,006	\$205,006	\$205,006
\$1,364,884	\$1,364,884	\$1,364,884	\$1,364,884
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$1,125,120	\$1,125,120	\$1,125,120	\$1,125,120
<b>\$142,452,159</b>	<b>\$144,506,531</b>	<b>\$146,591,822</b>	<b>\$148,708,496</b>
\$0	\$0	\$0	\$0
<b>\$142,452,159</b>	<b>\$144,506,531</b>	<b>\$146,591,822</b>	<b>\$148,708,496</b>

\$13,445,224	\$13,389,783	\$13,336,672	\$13,297,160
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$75,774,989	\$75,774,989	\$75,774,989	\$76,684,289
\$3,208,685	\$3,208,685	\$3,208,685	\$3,208,685
\$411,108	\$403,181	\$395,022	\$398,459
\$7,221,171	\$7,381,066	\$7,564,190	\$7,768,527
\$9,921,164	\$10,083,251	\$10,248,580	\$10,417,215
\$4,459,957	\$4,192,534	\$3,954,891	\$3,716,416
\$0	\$0	\$0	\$0
\$13,744,266	\$14,168,724	\$14,384,496	\$14,695,241
\$6,850,140	\$7,122,780	\$7,365,980	\$6,947,750
\$1,260,500	\$1,260,500	\$1,260,500	\$1,260,500
\$6,450,000	\$7,300,000	\$7,250,000	\$7,500,000
\$0	\$0	\$0	\$0
<b>\$142,747,204</b>	<b>\$144,285,493</b>	<b>\$144,744,005</b>	<b>\$145,894,242</b>

<b>(\$295,045)</b>	<b>\$221,038</b>	<b>\$1,847,817</b>	<b>\$2,814,254</b>
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\$30,502,808	\$30,207,763	\$30,428,801	\$32,276,618
(\$295,045)	\$221,038	\$1,847,817	\$2,814,254

<b>\$30,207,763</b>	<b>\$30,428,801</b>	<b>\$32,276,618</b>	<b>\$35,090,872</b>
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\$109,982,341	\$110,240,955	\$110,528,138	\$111,774,335
\$4,459,957	\$4,192,534	\$3,954,891	\$3,716,416
\$0	\$0	\$0	\$0
\$13,744,266	\$14,168,724	\$14,384,496	\$14,695,241
\$6,850,140	\$7,122,780	\$7,365,980	\$6,947,750
\$1,260,500	\$1,260,500	\$1,260,500	\$1,260,500
\$6,450,000	\$7,300,000	\$7,250,000	\$7,500,000
<b>\$142,747,204</b>	<b>\$144,285,493</b>	<b>\$144,744,005</b>	<b>\$145,894,242</b>
(\$6,450,000)	(\$7,300,000)	(\$7,250,000)	(\$7,500,000)
<b>\$136,297,204</b>	<b>\$136,985,493</b>	<b>\$137,494,005</b>	<b>\$138,394,242</b>
x 20%	x 20%	x 20%	x 20%
<b>\$27,259,441</b>	<b>\$27,397,099</b>	<b>\$27,498,801</b>	<b>\$27,678,848</b>
\$6,450,000	\$7,300,000	\$7,250,000	\$7,500,000
<b>\$33,709,441</b>	<b>\$34,697,099</b>	<b>\$34,748,801</b>	<b>\$35,178,848</b>
<b>(\$3,501,678)</b>	<b>(\$4,268,298)</b>	<b>(\$2,472,183)</b>	<b>(\$87,976)</b>

1.50%  
1.41

1.00%  
1.53

1.00%  
1.67

1.00%  
1.83

## Electric Fees/Charges/Fines

			FY 2019	FY 2020
	Chapter/ Section	Date Last Changed	Fee	Fee
<b>Secondary metering</b> If a residential customer requests that a non-standard electric meter be installed, the customer shall pay a nonrefundable fee	27-95(b)	06-16-14	\$75	\$75
<b>Request for meter test</b> If any test made at the request of the customer discloses that the meter is registering correctly, or within two (2) percent of normal, the customer shall bear the expense of such test for residential meters	27-97(b)	10-01-16	\$65	\$65
If any test made at the request of the customer discloses that the meter is registering correctly, or within two (2) percent of normal, the customer shall bear the expense of such test for commercial and industrial meters	27-97(b)	10-01-16	\$120	\$120
<b>Temporary electric service</b> The charge for a single phase, 3 wire, up to one hundred (100) amperes, temporary electric service	27-100(a)	09-19-94	\$75	\$75
<b>Residential Service Rate</b> Monthly rate charge: Customer charge Non-standard electric meter customer charge  Energy Charge Summer: First 300 kwh  Next 450 kwh  Next 1,250 kwh  All remaining kwh  Nonsummer: First 300 kwh  Next 450 kwh  All remaining kwh	27-112 27-112(c)(1) 27-112(c)(1)  27-112(c)(2)      27-112(c)(2)          27-112(c)(2)	10-01-18 10-01-18 10-01-18  10-01-18  10-01-18  10-01-18  10-01-18  10-01-18  10-01-18  10-01-18  10-01-18  10-01-18  10-01-18	\$16.31 \$21.54  7.86 cents per kwh  10.25 cents per kwh  13.97 cents per kwh  15.11 cents per kwh  7.86 cents per kwh  10.25 cents per kwh  11.84 cents per kwh	\$16.31 \$21.54  7.86 cents per kwh  10.25 cents per kwh  13.97 cents per kwh  15.11 cents per kwh  7.86 cents per kwh  10.25 cents per kwh  11.84 cents per kwh

# Electric Fees/Charges/Fines

			FY 2019	FY 2020
	Chapter/ Section	Date Last Changed	Fee	Fee
<b>Residential Service Rate (continued)</b>				
Except when the customer has permanently installed in a living area a minimum of five (5) kilowatts of utility-approved electric space heating equipment which is the sole source of comfort heating (except decorative fireplaces) for the area(s) to be heated, the rate per kwh for the non-summer season will be	27-112(c)(2)			
First 300 kwh		10-01-18	7.86 cents per kwh	7.86 cents per kwh
Next 450 kwh		10-01-18	10.25 cents per kwh	10.25 cents per kwh
All remaining kwh		10-01-18	9.85 cents per kwh	9.85 cents per kwh
Minimum monthly customer charge	27-112(d)	10-01-18	\$16.31	\$16.31
Minimum monthly customer charge for customers with a non-standard electric meter	27-112(d)	10-01-18	\$21.54	\$21.54
<b>Residential heat pump rate</b>				
Monthly rate charge:	27-113(c)			
Customer charge		10-01-18	\$16.31	\$16.31
Non-standard electric meter customer charge		10-01-18	\$21.54	\$21.54
First 300 kwh		10-01-18	7.86 cents per kwh	7.86 cents per kwh
Next 450 kwh		10-01-18	10.25 cents per kwh	10.25 cents per kwh
All kwh above 750 kwh		10-01-18	9.34 cents per kwh	9.34 cents per kwh
<b>Small general service rate</b>				
Monthly rate charge				
Customer charge:				
Single-phase service	27-114(c)(1)	10-01-18	\$16.51	\$16.51
Three-phase service	27-114(c)(1)	10-01-18	\$27.20	\$27.20
Energy charge:	27-114(c)(2)			
Summer				
First 500 kwh		10-01-18	8.47 cents per kwh	8.47 cents per kwh
Next 1,000 kwh		10-01-18	10.79 cents per kwh	10.79 cents per kwh
All remaining kwh		10-01-18	14.89 cents per kwh	14.89 cents per kwh

# Electric Fees/Charges/Fines

			FY 2019	FY 2020
	Chapter/ Section	Date Last Changed	Fee	Fee
<b>Small General Service Rate (continued)</b>				
Nonsummer First 500 kwh	27-114(c)(2)	10-01-18	8.47 cents per kwh	8.47 cents per kwh
All remaining kwh		10-01-18	10.79 cents per kwh	10.79 cents per kwh
Space heating First 500 kwh	27-114(d)	10-01-18	8.47 cents per kwh	8.47 cents per kwh
Next 1,000 kwh		10-01-18	10.79 cents per kwh	10.79 cents per kwh
All remaining kwh		10-01-18	9.93 cents per kwh	9.93 cents per kwh
High efficiency heat pumps First 500 kwh	27-114(e)	10-01-18	8.47 cents per kwh	8.47 cents per kwh
Next 1,000 kwh		10-01-18	10.79 cents per kwh	10.79 cents per kwh
All remaining kwh		10-01-18	9.36 cents per kwh	9.36 cents per kwh
Minimum bill	27-114(f)			
Single-phase service		10-01-18	\$16.51	\$16.51
Three-phase service		10-01-18	\$27.20	\$27.20
Optional rate schedule: customers in this rate class may voluntarily be placed on a demand billing rate	27-114(l)			
Customer charge	27-114(l)(1)	10-01-18	\$47.05	\$47.05
Demand charge: Summer	27-114(l)(2)	10-01-18	All kw at \$16.31 per kw	All kw at \$16.31 per kw
Non-summer		10-01-18	All kw at \$13.07 per kw	All kw at \$13.07 per kw
Energy charge: Summer	27-114(l)(3)	10-01-18	All kwh at 5.88 cents per kwh	All kwh at 5.88 cents per kwh
Non-summer		10-01-18	All kwh at 5.13 cents per kwh	All kwh at 5.13 cents per kwh

# Electric Fees/Charges/Fines

			FY 2019	FY 2020
	Chapter/ Section	Date Last Changed	Fee	Fee
<b>Interruptible service rate</b> Application: The interruptible service rate shall apply to identifiable load where the service is supplied at one (1) point of delivery and measured through one (1) meter. At the time of interruption the meter reading for that period should register zero.  Customers with auxiliary power connected to the interruptible load will be allowed up to one (1) percent of the interruptible kilowatt load on the meter before the charge for the auxiliary load will be billed.  Monthly Rate Charge per kilowatt hour - Customer charge (per month) Summer Non-Summer  - Demand charge (per kilowatt) Summer Non-Summer  - Energy charge (per kilowatt hour) Summer Non-Summer	27-115(b)			
	27-115(b)	06-07-1999	\$36.40/ kilowatt	\$36.40/ kilowatt
	27-115(c)			
	27-115(c)(1)	10-01-16 10-01-16	\$61.20 \$61.20	\$61.20 \$61.20
	27-115(c)(2)	10-01-16 10-01-16	10.28 8.23	10.28 8.23
	27-115(c)(3)	10-01-16 10-01-16	0.0478 0.0447	0.0478 0.0447
<b>Large general service</b> Monthly rate charge: - Customer charge  Demand Charge - Minimum demand charge - 25 kw or less Summer Non-Summer  - All additional kw (per kw) Summer Non-Summer  Energy charge - All kwh (per kwh) Summer Non-Summer	27-116(c)(1)	10-01-18	\$46.13/month	\$46.13/month
	27-116(c)(2)			
		10-01-18 10-01-18	\$369.04 \$276.78	\$369.04 \$276.78
		10-01-18 10-01-18	\$15.99 \$12.81	\$15.99 \$12.81
	27-116(c)(3)			
		10-01-18 10-01-18	\$0.0577 \$0.0503	\$0.0577 \$0.0503
<b>Thermal storage rider</b>  Energy charge: Midnight to 6:00 am Summer  Non-Summer	27-116(m)			
			0.04592 per kWh  0.0400 per kWh	0.04592 per kWh  0.0400 per kWh



# Electric Fees/Charges/Fines

			FY 2019	FY 2020
	Chapter/ Section	Date Last Changed	Fee	Fee
<b>Industrial service rate</b>				
Monthly rate charge: - Customer charge	27-117(c)(1)	10-01-18	\$161.45/month	\$161.45/month
Demand Charge	27-117(c)(2)			
- Minimum demand charge - 750 kw or less				
Summer		10-01-18	\$16,705.93	\$16,705.93
Non-Summer		10-01-18	\$13,316.74	\$13,316.74
- All additional kw (per kw)	27-117(c)(3)			
Summer		10-01-18	\$22.27	\$22.27
Non-Summer		10-01-18	\$17.76	\$17.76
Energy charge				
- All kwh (per kwh)				
Summer		10-01-18	\$0.0509	\$0.0509
Non-Summer		10-01-18	\$0.0435	\$0.0435
<b>Thermal storage rider</b>				
Energy charge: Energy supplied for period beginning midnight and ending at 6:00 am during Summer shall be charged	27-117(k)	10-01-16	3.76 cents per kwh	3.76 cents per kwh
<b>Thermal storage rider</b>				
Energy charge: Energy supplied for period beginning midnight and ending at 6:00 am during Non-Summer shall be charged	27-117(k)		3.37 cents per kwh	3.37 cents per kwh
<b>Data transfer and communication equipment structure rate</b>				
Monthly rate charge per kilowatt hour	27-119(c)			
- Customer charge, per month		10-01-16	\$10.85	\$10.85
- Cost per kWh		10-01-16	9.44 cents per kWh	9.44 cents per kWh
Minimum monthly bill for single or three phase service		10-01-16	\$10.85/month	\$10.85/month
<b>Small power producer/cogenerator rate</b>				
Capacity Payment	27-120 27-120(c)(1)	10-01-16	\$4.60 per kW with a total annual payment of \$55.20 per Kw	\$4.60 per kW with a total annual payment of \$55.20 per Kw
Energy	27-120(c)(2)	10-01-16	\$0.03 per kWh	\$0.03 per kWh

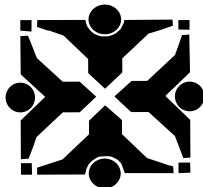
# Electric Fees/Charges/Fines

			FY 2019	FY 2020
	Chapter/ Section	Date Last Changed	Fee	Fee
<b>Outdoor area lighting (dusk to dawn) rate</b>	<b>Replaced with Lumen Rates, Effective 10/1/2016</b>			
Required for private street lighting or for outdoor area (dusk to dawn) lighting, a pole with one span of #6 aluminum wire, up to one hundred fifty (150) feet, and necessary pole line hardware and accessories	27-121(c)			
- Wood pole		10-01-16	Lumen Rates	Lumen Rates
- Aluminum pole		10-01-16	Lumen Rates	Lumen Rates
- Steel pole		10-01-16	Lumen Rates	Lumen Rates
<b>Outdoor area lighting</b>	27-121(d)			
Size of lamp:				
100 watt mercury vapor		10-01-16	Lumen Rates	Lumen Rates
100 watt high pressure sodium		10-01-16	Lumen Rates	Lumen Rates
100 watt high pressure sodium decorative post top luminaire		10-01-16	Lumen Rates	Lumen Rates
175 watt mercury vapor		10-01-16	Lumen Rates	Lumen Rates
175 watt mercury vapor decorative post top luminaire		10-01-16	Lumen Rates	Lumen Rates
250 watt mercury vapor		10-01-16	Lumen Rates	Lumen Rates
250 watt high pressure sodium		10-01-16	Lumen Rates	Lumen Rates
400 watt high pressure sodium		10-01-16	Lumen Rates	Lumen Rates
400 watt mercury vapor		10-01-16	Lumen Rates	Lumen Rates
700 watt mercury vapor		10-01-16	Lumen Rates	Lumen Rates
<b>Special outdoor lighting</b>				
Monthly rate charge per kilowatt hour	27-121.1			
- Customer charge	27-121.1(c)	10-01-16	\$56.10	\$56.10
- Cost per Kwh	27-121.1(c)	10-01-16	12.74 cents per kwh	12.74 cents per kwh
Minimum monthly bill		10-01-16	\$56.10	\$56.10
<b>Off-Peak Discount - Industrial Service Rate</b>				
Energy charge: Energy supplied for period beginning midnight and ending at 6:00 am during Summer shall be charged	27-117(l)	10-01-16	3.86 cents per kwh	3.86 cents per kwh
Energy charge: Energy supplied for period beginning midnight and ending at 6:00 am during Non-Summer shall be charged	27-117(l)	10-01-16	3.46 cents per kwh	3.46 cents per kwh

# Electric Fees/Charges/Fines

			FY 2019	FY 2020
	Chapter/ Section	Date Last Changed	Fee	Fee
<b>Outdoor area lighting (Lumen Range) rate</b>	<b>Replaced Dusk to Dawn Rates, Effective 10/1/2016</b>			
Required for private street lighting or for outdoor area (lumen range) lighting, a pole with one span of #6 aluminum wire, up to one hundred fifty (150) feet, and necessary pole line hardware and accessories	27-121 (?)			
- Wood pole		10-01-16	Actual cost of pole on that date	Actual cost of pole on that date
- Aluminum pole		10-01-16		
- Steel pole		10-01-16		
Outdoor area lighting	27-121(?)			
Size of lumens:				
7,000 lumens to 11,000 lumens		10-01-16	\$6.00/mo/light	\$6.00/mo/light
25,000 lumens to 30,000 lumens		10-01-16	\$12.97/mo/light	\$12.97/mo/light
42,000 lumens to 52,000 lumens		10-01-16	\$15.57/mo/light	\$15.57/mo/light
7,000 lumens to 11,000 lumens Post-Top Luminaire		10-01-16	\$9.72/light	\$9.72/light

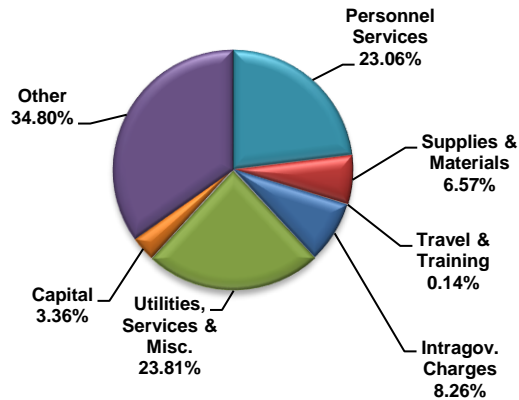
# Sewer Utility Fund (Enterprise Fund)



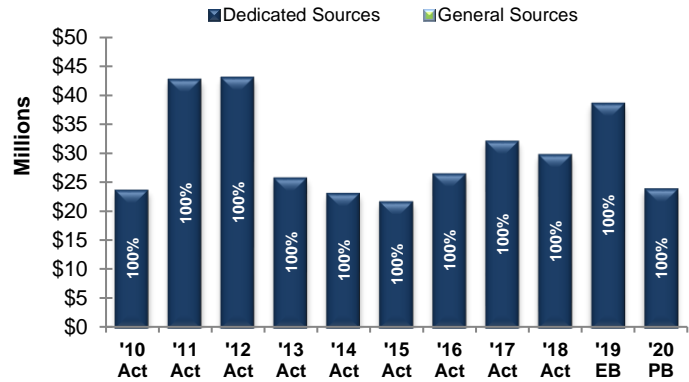
*City of Columbia  
Columbia, Missouri*

# Sewer Utility - Summary

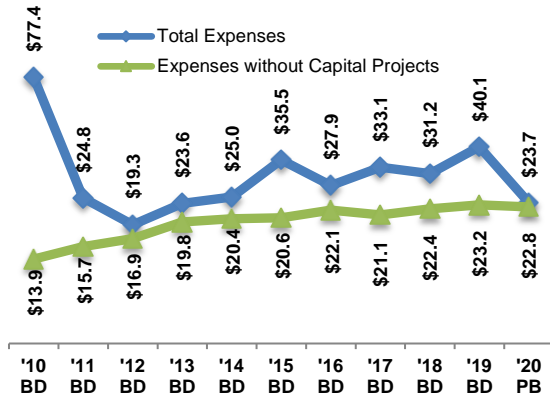
## FY 2020 Total Expenses By Category



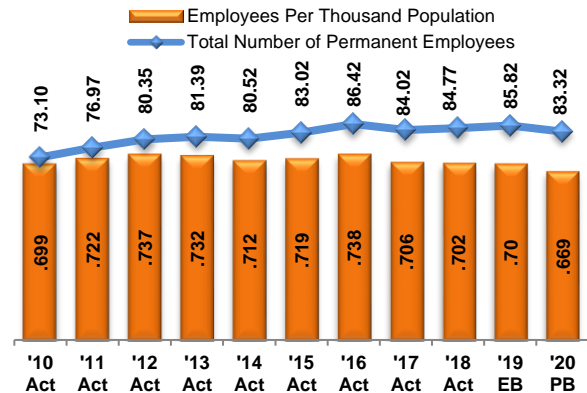
## Funding Sources



## Budgeted Expense History (in Millions)



## Permanent Positions



## Appropriations (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$4,899,040	\$5,582,828	\$5,231,190	\$5,458,636	(\$124,192)	(2.2%)
Supplies & Materials	\$1,081,961	\$1,400,333	\$1,381,064	\$1,554,311	\$153,978	11.0%
Travel & Training	\$9,960	\$27,122	\$27,122	\$33,593	\$6,471	23.9%
Intragov. Charges	\$1,920,032	\$2,018,546	\$2,018,546	\$1,954,755	(\$63,791)	(3.2%)
Utilities, Services & Misc.	\$11,775,239	\$21,479,137	\$19,676,863	\$5,634,411	(\$15,844,726)	(73.8%)
Capital	\$1,408,101	\$1,192,500	\$1,173,669	\$795,220	(\$397,280)	(33.3%)
Other	\$8,525,826	\$8,418,771	\$8,955,442	\$8,236,659	(\$182,112)	(2.2%)
<b>Total</b>	<b>\$29,620,159</b>	<b>\$40,119,237</b>	<b>\$38,463,896</b>	<b>\$23,667,585</b>	<b>(\$16,451,652)</b>	<b>(41.0%)</b>
Operating Expenses	\$14,955,807	\$18,742,507	\$17,096,118	\$18,860,040	\$117,533	0.6%
Non-Operating Expenses	\$150,752	\$35,049	\$44,931	\$17,899	(\$17,150)	(48.9%)
Debt Service	\$3,179,871	\$3,264,388	\$3,264,385	\$3,099,426	(\$164,962)	(5.1%)
Capital Additions	\$1,408,101	\$1,192,500	\$1,173,669	\$795,220	(\$397,280)	(33.3%)
Capital Projects	\$9,925,628	\$16,884,793	\$16,884,793	\$895,000	(\$15,989,793)	(94.7%)
<b>Total Expenses</b>	<b>\$29,620,159</b>	<b>\$40,119,237</b>	<b>\$38,463,896</b>	<b>\$23,667,585</b>	<b>(\$16,451,652)</b>	<b>(41.0%)</b>

## Funding Sources (Where the Money Comes From)

Grants and Capital Contrib	\$3,119,150	\$1,000,000	\$1,000,000	\$1,000,000	\$0	0.0%
Interest	\$627,498	\$1,141,880	\$1,774,527	\$1,793,534	\$651,654	57.1%
Fees and Service Charges	\$24,018,005	\$24,051,946	\$23,171,721	\$23,194,601	(\$857,345)	(3.6%)
Other Local Revenues	\$85,269	\$16,672	\$41,616	\$49,672	\$33,000	197.9%
Transfers	\$0	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$1,770,237	\$13,908,739	\$12,476,032	\$0	(\$13,908,739)	(100.0%)
Less: Current Year Surplus	\$0	\$0	\$0	(\$2,370,222)	(\$2,370,222)	
<b>Dedicated Sources</b>	<b>\$29,620,159</b>	<b>\$40,119,237</b>	<b>\$38,463,896</b>	<b>\$23,667,585</b>	<b>(\$16,451,652)</b>	<b>(41.0%)</b>
General Sources	\$0	\$0	\$0	\$0	\$0	
<b>Total Funding Sources</b>	<b>\$29,620,159</b>	<b>\$40,119,237</b>	<b>\$38,463,896</b>	<b>\$23,667,585</b>	<b>(\$16,451,652)</b>	<b>(41.0%)</b>

## Department Summary

## Description

The Sewer Utility is charged with the responsibility to protect the public health and to ensure minimal impact upon the aquatic environment by adequate collection and treatment of wastewater within a regional area including Columbia. This is achieved by engineering review of proposed and existing facilities and through effective and economical operation and maintenance of collection and treatment systems.

Sewer charges are the major revenue source for this fund. There are approximately 49,725 Sewer Utility customers. An additional 3,851 Boone County Regional Sewer District customers are connected to the City. University of Missouri has 194 connections to the City system from the main campus.

## Department Objectives

To ensure new construction meets current Federal, State and City requirements. To provide the lowest practical cost for maintaining sanitary sewer facilities and resources. To provide proper treatment of wastewater by complying with the standards imposed for effluent discharged to the environment. To provide a prudent, reasonable, and responsible approach to meeting the objectives through careful management of the material and human resources provided for that purpose.

## Highlights/Significant Changes

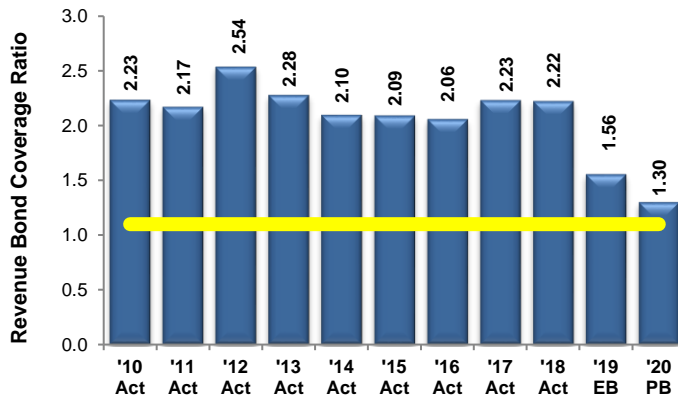
- In FY 2019 sewer rates were increased by 1% for voter approved bond projects and costs from the 2013 ballot measure. As the year progressed, it was determined that FY 2019 capital projects could be funded with available cash reserves and bonds would not need to be sold at this time. Therefore, the 1% rate increase is being transitioned to an operating rate increase to cover increased maintenance costs proposed with the Wastewater and Storm water Integrated Management Plan.
- There are no rate or fee increases for FY 2020.
- The Sewer Utility anticipates construction of the WWTP Phase 2 Improvements - Digester Complex project to continue into FY 2021. The Sewer Utility will continue the construction of Private Common Collector Elimination projects.
- In FY 2020, the Sewer Utility anticipates hiring a consultant to provide a Cost of Service Study to evaluate the costs of current services and to evaluate the additional costs associated with the implementation of the Wastewater and Storm water Integrated Management Plan and the Climate Action and Adaptation Plan. This study will be used to inform future sewer rate increases.
- In FY 2020, the Sewer Utility anticipates developing a hydraulic model to assist with evaluating capacity restrictions and inflow and infiltration hot spots.

## Highlights/Significant Changes - continued

- The Sewer Utility continues to face challenges recruiting and retaining qualified personnel in equipment operator positions. This is negatively impacting the ability to provide routine maintenance and perform repairs on the sanitary sewer infrastructure.
- Budget cuts of \$653,235 were taken to offset pay plan changes of \$187,938. This includes deleting three vacant FTE's (Engineering Technician, Sr Equipment Operator, and Sr ASA), removal of sludge hauling and disposal contract that is no longer required due to staff's ability to take over the task and removal of sludge in the wetlands as it will be evaluated in the Integrated Management Plan, and consulting fees for smoke testing.
- Personnel services includes the following pay package for FY 2020: classifications have been moved to new pay bands as recommended by our consultants which may have resulted in a move to minimum adjustment for some employees. There is funding included for an incremental move toward the midpoint for employees that have been in their classification for 3, 4, or 5 years. In order to help address compression issues, a time in class adjustment has been included which is equal to 0.5% for each year employees have been in their classification more than five years. A 0.5% across the board increase has been included for all employees who are below the maximum rate for their pay band (which has been increased by the across the board increase). Supervisor adjustments have been implemented in order to ensure supervisors make 1% above the highest hourly rate of employees they supervise.
- Supplies & Materials increased \$153,978 or 11% due to the addition of thickening polymer for the digester rehab project and an increase in safety equipment for new safety shirts, etc. due to high employee turnover at the plant.
- Intragovernmental charges decreased \$63,791 or 3.2% primarily in G&A fees due to lower G&A fees as a result of a change in methodology and lower UCS fees as a result of lower costs allocated to departments to use down cash reserves.
- Utilities, Services & Miscellaneous decreased \$15.8 million or 73.8% due to lower capital project funding in FY 2020. During FY 2019, Sewer took a mid-year appropriation to Council to fund 2013 ballot projects to use down cash reserves that resulted from larger connection fees collected in FY 2018 and 2010 SRF Bond restricted cash changed to unrestricted for payments made from January 2016 - July 2017.
- The Other category reflects a \$182,112 or 2.2% decrease due to lower interest costs on outstanding debt.
- In FY 2019, the Sewer and Storm Water Utilities received approval from City Council for the Wastewater and Storm Water Integrated Management Plan. Future rate increases will be required to implement the plan.

## Debt Coverage Ratios

Debt Coverage Ratio



Debt coverage ratio is **net operating income** (operating revenues plus interest income less operating expenses) divided by **total debt service** (annual interest plus annual principal payments on long-term debt).

The debt coverage ratio is a measure to show the entity's ability to meet its annual interest and principal payments.

A ratio of less than 1.10 or a declining trend of three or more years is a negative factor and warrants close monitoring.

Credit rating firms look at this debt service coverage to determine the funds financial health and ability to obtain bonds in the future.

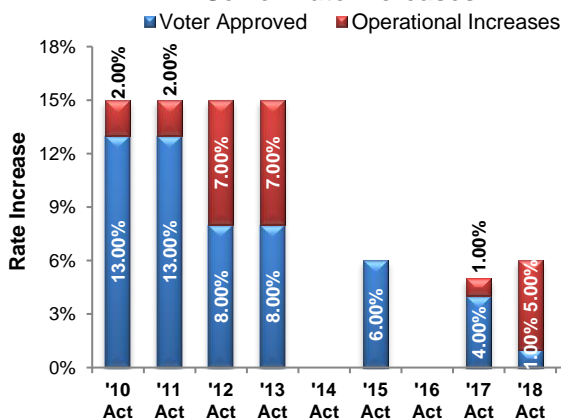
For the period shown, the debt coverage ratio has been consistently above the 1.10 level.

## Authorized Personnel

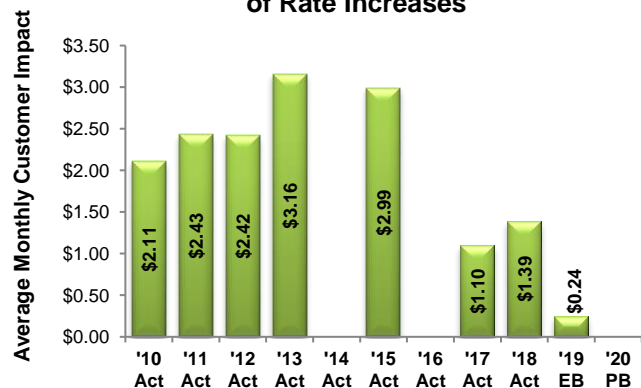
	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
Administration	4.07	4.32	4.32	3.82	(0.50)
Engineering	12.80	13.60	13.60	12.60	(1.00)
Treatment Plant/Field O & M	44.00	44.00	44.00	44.00	
Line Maintenance	23.90	23.90	23.90	22.90	(1.00)
<b>Total Personnel</b>	<b>84.77</b>	<b>85.82</b>	<b>85.82</b>	<b>83.32</b>	<b>(2.50)</b>
Permanent Full-Time	84.77	85.82	85.82	83.32	(2.50)
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>84.77</b>	<b>85.82</b>	<b>85.82</b>	<b>83.32</b>	<b>(2.50)</b>

## Rate Increase Information

Sewer Rate Increases



Sewer Average Monthly Customer Impact of Rate Increases



\* FY 2019 rate increase was changed to an operating increase due to a large cash balance that resulted in bonds not needing to be sold



# Sanitary Sewer Utility Fund

Fund 555x

## Budget Detail By Division

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
<b>Administration</b>						
Personnel Services	\$343,023	\$384,712	\$335,443	\$376,654	(\$8,058)	(2.1%)
Supplies and Materials	\$17,319	\$26,924	\$24,718	\$23,763	(\$3,161)	(11.7%)
Travel and Training	\$1,877	\$3,108	\$3,108	\$6,000	\$2,892	93.1%
Intragovernmental Charges	\$1,341,476	\$1,442,886	\$1,442,886	\$1,344,514	(\$98,372)	(6.8%)
Utilities, Services, & Misc.	\$240,380	\$241,106	\$230,571	\$229,697	(\$11,409)	(4.7%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$6,282,894	\$6,343,261	\$6,338,750	\$6,161,149	(\$182,112)	(2.9%)
<b>Total</b>	<b>\$8,226,969</b>	<b>\$8,441,997</b>	<b>\$8,375,476</b>	<b>\$8,141,777</b>	<b>(\$300,220)</b>	<b>(3.6%)</b>
<b>Engineering</b>						
Personnel Services	\$873,641	\$1,188,590	\$1,071,255	\$1,083,558	(\$105,032)	(8.8%)
Supplies and Materials	\$19,403	\$40,438	\$34,881	\$30,125	(\$10,313)	(25.5%)
Travel and Training	\$5,346	\$7,416	\$7,416	\$10,000	\$2,584	34.8%
Intragovernmental Charges	\$100,355	\$90,245	\$90,245	\$103,792	\$13,547	15.0%
Utilities, Services, & Misc.	\$140,002	\$897,801	\$230,545	\$1,449,780	\$551,979	61.5%
Capital	\$63,954	\$36,000	\$36,000	\$11,520	(\$24,480)	(68.0%)
Other	\$15,694	\$32,850	\$27,735	\$32,850	\$0	0.0%
<b>Total</b>	<b>\$1,218,395</b>	<b>\$2,293,340</b>	<b>\$1,498,077</b>	<b>\$2,721,625</b>	<b>\$428,285</b>	<b>18.7%</b>
<b>Treatment Plant/Field O&amp;M</b>						
Personnel Services	\$2,447,095	\$2,610,352	\$2,563,414	\$2,618,315	\$7,963	0.3%
Supplies and Materials	\$841,858	\$1,001,720	\$986,116	\$1,135,841	\$134,121	13.4%
Travel and Training	\$1,379	\$11,623	\$11,623	\$11,623	\$0	0.0%
Intragovernmental Charges	\$269,382	\$227,442	\$227,442	\$252,396	\$24,954	11.0%
Utilities, Services, & Misc.	\$1,370,116	\$3,079,371	\$2,095,460	\$2,671,025	(\$408,346)	(13.3%)
Capital	\$845,384	\$791,500	\$791,418	\$239,200	(\$552,300)	(69.8%)
Other	\$310,380	\$182,492	\$267,257	\$182,492	\$0	0.0%
<b>Total</b>	<b>\$6,085,594</b>	<b>\$7,904,500</b>	<b>\$6,942,730</b>	<b>\$7,110,892</b>	<b>(\$793,608)</b>	<b>(10.0%)</b>
<b>Line Maintenance</b>						
Personnel Services	\$1,145,618	\$1,399,174	\$1,261,078	\$1,380,109	(\$19,065)	(1.4%)
Supplies and Materials	\$202,137	\$331,251	\$335,349	\$364,582	\$33,331	10.1%
Travel and Training	\$1,358	\$4,975	\$4,975	\$5,970	\$995	20.0%
Intragovernmental Charges	\$208,819	\$257,973	\$257,973	\$254,053	(\$3,920)	(1.5%)
Utilities, Services, & Misc.	\$190,020	\$376,066	\$235,494	\$388,909	\$12,843	3.4%
Capital	\$498,763	\$365,000	\$346,251	\$544,500	\$179,500	49.2%
Other	\$1,916,858	\$1,860,168	\$2,321,700	\$1,860,168	\$0	0.0%
<b>Total</b>	<b>\$4,163,573</b>	<b>\$4,594,607</b>	<b>\$4,762,820</b>	<b>\$4,798,291</b>	<b>\$203,684</b>	<b>4.4%</b>
<b>Capital Projects</b>						
Personnel Services	\$89,663	\$0	\$0	\$0	\$0	
Supplies and Materials	\$1,244	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$9,834,721	\$16,884,793	\$16,884,793	\$895,000	(\$15,989,793)	(94.7%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$9,925,628</b>	<b>\$16,884,793</b>	<b>\$16,884,793</b>	<b>\$895,000</b>	<b>(\$15,989,793)</b>	<b>(94.7%)</b>
<b>Department Totals</b>						
Personnel Services	\$4,899,040	\$5,582,828	\$5,231,190	\$5,458,636	(\$124,192)	(2.2%)
Supplies and Materials	\$1,081,961	\$1,400,333	\$1,381,064	\$1,554,311	\$153,978	11.0%
Travel and Training	\$9,960	\$27,122	\$27,122	\$33,593	\$6,471	23.9%
Intragovernmental Charges	\$1,920,032	\$2,018,546	\$2,018,546	\$1,954,755	(\$63,791)	(3.2%)
Utilities, Services, & Misc.	\$11,775,239	\$21,479,137	\$19,676,863	\$5,634,411	(\$15,844,726)	(73.8%)
Capital	\$1,408,101	\$1,192,500	\$1,173,669	\$795,220	(\$397,280)	(33.3%)
Other	\$8,525,826	\$8,418,771	\$8,955,442	\$8,236,659	(\$182,112)	(2.2%)
<b>Total</b>	<b>\$29,620,159</b>	<b>\$40,119,237</b>	<b>\$38,463,896</b>	<b>\$23,667,585</b>	<b>(\$16,451,652)</b>	<b>(41.0%)</b>



## Authorized Personnel By Division

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
<b>Administration</b>					
9905 - Deputy City Manager	0.12	0.12	0.12	0.12	
5107- Engin & Operations Manager	0.80	0.80	0.80	0.80	
4501 - Rate Analyst * ++	0.50	0.45	0.45	0.45	
4502 - Sr. Rate Analyst ++	0.00	0.00	0.00	0.45	0.45
2990 - Director, Columbia Utilities	0.20	0.20	0.20	0.20	
2980 - Asst Dir, Columbia Utilities +++	0.55	0.55	0.10	0.15	0.05
2981 - Asst Dir, Columbia Utilities PE +++	0.00	0.00	0.45	0.45	
1215 - Billing Auditor **	0.00	0.30	0.30	0.30	
1006 - Senior Admin. Support Assistant ^	1.90	1.90	1.90	0.90	(1.00)
<b>Total Personnel</b>	<b>4.07</b>	<b>4.32</b>	<b>4.32</b>	<b>3.82</b>	<b>(0.50)</b>
Permanent Full-Time	4.07	4.32	4.32	3.82	(0.50)
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>4.07</b>	<b>4.32</b>	<b>4.32</b>	<b>3.82</b>	<b>(0.50)</b>
<b>Engineering</b>					
5109 - Engineering Supervisor	0.80	0.80	0.80	0.80	
5098/5113 - Engineering Spec/Engineer	5.00	5.00	5.00	5.00	
5003 - Engineering Technician ^	3.00	3.00	3.00	2.00	(1.00)
4998 - Project Compliance Inspector	3.00	3.00	3.00	3.00	
4996 - Sr. Project Compliance Inspector ***	0.00	0.80	0.80	0.80	
2438 - Sewer Technician	1.00	1.00	1.00	1.00	
<b>Total Personnel</b>	<b>12.80</b>	<b>13.60</b>	<b>13.60</b>	<b>12.60</b>	<b>(1.00)</b>
Permanent Full-Time	12.80	13.60	13.60	12.60	(1.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>12.80</b>	<b>13.60</b>	<b>13.60</b>	<b>12.60</b>	<b>(1.00)</b>
<b>Treatment Plant/Field O&amp;M</b>					
<b>SLUDGE MANAGEMENT:</b>					
2614 - Wastewater Operations Supv.	1.00	1.00	1.00	1.00	
2419 - Associate Utility Maint. Mech-773	2.00	2.00	2.00	2.00	
2591 - Sewer Supervisor	1.00	1.00	1.00	1.00	
2303 - Equipment Operator III-773 +	3.00	0.00	0.00	0.00	
2303 - Senior Equipment Operator - 773 + ^^	0.00	3.00	3.00	0.00	(3.00)
2303 - CDL Operator - 773 ^^	0.00	0.00	0.00	3.00	3.00
<b>FIELD OPERATIONS:</b>					
2885 - Wetlands Lead Operator-773	1.00	1.00	1.00	1.00	
2601 - WWTP Operator-773	2.00	2.00	2.00	2.00	
<b>WWT OPERATIONS:</b>					
2606 - Asst WWTP Superintendent	1.00	1.00	1.00	1.00	
2601 - WWTP Operator-773	12.00	12.00	12.00	12.00	
2590 - Sewer Utility Lead Oper-773	3.00	3.00	3.00	3.00	

\* In FY 2019, 0.05 FTE Rate Analyst was reallocated to Storm Water.

\*\* In FY 2019, 0.30 FTE Billing Auditor was reallocated from Utility Customer Service to Sewer.

\*\*\* In FY 2019, 0.80 FTE Senior Project Compliance Inspector was added due to increased workload, contract management and regulatory compliance activities.

+ In FY 2019, Equipment Operator III-773 positions were reassigned as Senior Equipment Operator-773.

++ In FY 2020, 0.45 FTE Rate Analyst was reassigned to a Sr. Rate Analyst, and 0.45 Rate Analyst was reallocated from Water & Electric

+++ In FY 2019 mid-year, 0.45 FTE Asst Dir Utilities was reassigned to Asst Dir Utilities PE

^ In FY 2020, 1.00 FTE vacant Sr ASA position and 1.00 FTE Engineering Tech vacant position were deleted

^^ In FY 2020, Senior Equip Oper classification was consolidated to CDL Operator

# Sanitary Sewer Utility Fund

Fund 555x

## Authorized Personnel By Division

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
<b>Treatment Plant/Field O&amp;M - (cont.)</b>					
<b>WWT MAINTENANCE:</b>					
2607 - WWTP Superintendent	1.00	1.00	1.00	1.00	
2429 - Utility Maint. Mechanic-773	1.00	1.00	1.00	1.00	
2426 - Utility Maintenance Supv.	1.00	1.00	1.00	1.00	
2420 - Sr. Utility Maint. Mechanic-773	1.00	1.00	1.00	1.00	
2419 - Associate Utility Maint. Mech-773	4.00	4.00	4.00	4.00	
2397 - Maintenance Assistant-773	2.00	2.00	2.00	2.00	
2324 - Instrument Technician-773	1.00	1.00	1.00	1.00	
2003 - Custodian-773	2.00	2.00	2.00	2.00	
<b>LABORATORY:</b>					
5134 - Laboratory Supervisor	1.00	1.00	1.00	1.00	
5132 - Laboratory Analyst	1.00	1.00	1.00	1.00	
5040 - Laboratory Technician - 773	2.00	2.00	2.00	2.00	
4999 - Pretreatment Inspector	1.00	1.00	1.00	1.00	
<b>Total Personnel</b>	<b>44.00</b>	<b>44.00</b>	<b>44.00</b>	<b>44.00</b>	
Permanent Full-Time	44.00	44.00	44.00	44.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>44.00</b>	<b>44.00</b>	<b>44.00</b>	<b>44.00</b>	
<b>Line Maintenance</b>					
2884 - Jet Lead Operator-773	4.00	4.00	4.00	4.00	
2430 - Sewer Maintenance Supt.	0.90	0.90	0.90	0.90	
2428 - Sewer Maintenance Supv	2.00	2.00	2.00	2.00	
2320 - CCTV Technician	2.00	2.00	2.00	2.00	
2304 - Crew Foreman ^^	0.00	0.00	0.00	2.00	2.00
2303 - CDL Operator ^^	0.00	0.00	0.00	12.00	12.00
2303 - Equipment Operator III-773 * ^^	2.00	0.00	0.00	0.00	
2303 - Sr Equipment Operator-773 * ^ ^^	0.00	14.00	14.00	0.00	(14.00)
2300 - Equipment Operator-773 * ^^	0.00	1.00	1.00	0.00	(1.00)
2300 - Equipment Operator II-773 * ^^	13.00	0.00	0.00	0.00	
<b>Total Personnel</b>	<b>23.90</b>	<b>23.90</b>	<b>23.90</b>	<b>22.90</b>	<b>(1.00)</b>
Permanent Full-Time	23.90	23.90	23.90	22.90	(1.00)
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>23.90</b>	<b>23.90</b>	<b>23.90</b>	<b>22.90</b>	<b>(1.00)</b>
<b>Total Department</b>					
Permanent Full-Time	84.77	85.82	85.82	83.32	(2.50)
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>84.77</b>	<b>85.82</b>	<b>85.82</b>	<b>83.32</b>	<b>(2.50)</b>

\* In FY 2019, Equipment Operator III positions were reassigned as Senior Equipment Operator-773 positions. Also in FY 2019, Equipment Operator II-773 positions were reclassified to Senior Equipment Operator-773. In FY 2019, 1.00 FTE Equipment Operator II-773 position was reassigned as an Equipment Operator-773.

^ In FY 2020, 2.00 FTE Sr Equip Operators were reassigned to Crew Foreman and 1.00 FTE Sr Equip Operator vacant position was deleted

^^ In FY 2020, Equipment Oper and Senior Equip Oper classifications were consolidated to CDL Operator

## Capital Projects Highlights / Significant Changes

### Major Projects

Voters approved a \$32.3 million revenue bond issue in November 2013 which provides funding for several sewer improvement projects. Projects include Inflow and Infiltration reduction efforts, collection system rehabilitation, Waste Water Treatment Plant digester improvements, private common collector elimination (PCCE), and economic development sewer extensions.

### Fiscal Impact

- The FY 2019 sewer rate increase of 1% is being transitioned from a voter approved bond increase to an operating increase to begin funding the additional maintenance needs outlined in the Wastewater and Storm Water Integrated Management Plan. No sewer rate increases are proposed for FY 2020.

### Highlights/Significant Changes

- The CIP projects to be completed by the end of FY 2019 include FY 2018 Sewer Main Rehabilitation Project, Phase 3 of PCCE #8 Thilly, Lathrop & Westmount, and Phase 1 of PCCE #16 Bingham Rd & West Ridgeley Rd. Upper Merideth Stream Bank Stabilization is currently under construction and should be completed in FY 2020.
- The CIP projects that are anticipated to be under construction in FY 2020 include Phase 4 of PCCE #8 Thilly, Lathrop & Westmount, Phase 2 of PCCE #3 Stewart, Ridge, & Medavista, Phase 2 of PCCE #16 Bingham Road & West Ridgeley, PCCE #18 Spring Valley Road, Columbia Country Club Sewer Replacement and the North Garth Sewer Replacement in conjunction with the Garth at Oak Towers Storm Drainage Project.
- Other CIP projects that are or will be in design and easement acquisition during FY 2020 include future phases of PCCE # 16 - Bingham Rd & West Ridgeley Rd and PCCE #3 Stewart, Ridge & Medavista, PCCE #21 Stanford, PCCE #22 Shannon Place, PCCE #27 Grace Ellen, Court and Hickory Sewer Relocation, Tupelo-Larch Sewer Replacement and Calvert Drive Sewer Replacement.
- The Sewer Utility will begin the \$3.2 million FY 2019 Sewer Rehabilitation project in late FY 2019 or early FY 2020. Approximately \$3 million will be appropriated in FY 2020 to continue to address sewer rehabilitation and inflow and infiltration reduction by "no-dig" methods. These ongoing efforts to reduce inflow and infiltration and rehabilitate our aging infrastructure will transition from being paid by bond funds to operating funds.
- The Utility continues to fund two reimbursement programs to assist property owners with reducing private sources of inflow and infiltration and reducing the occurrence of basement backups due to sewer main surcharges. These programs are the Cost Reimbursement Program for Private Source Inflow and Infiltration Reduction and the Cost Reimbursement Program for the Installation of Pressure Sewers/Backflow Devices or Removal of Plumbing Fixtures.

## Sanitary Sewer

## Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
<b>Sewer</b>								
<b>1 Annual 100-Acre Point Trunks Revolving Fd - SW111 [ID: 749]</b>								
Future Ballot			\$140,000	\$140,000	\$140,000	\$700,000		
<b>Total</b>			<b>\$140,000</b>	<b>\$140,000</b>	<b>\$140,000</b>	<b>\$700,000</b>		
<b>2 Annual Inflow &amp; Infiltration Program - SW251 [ID: 1718]</b>								
<b>Total</b>								
<b>3 Annual Private Common Collectors - SW112 [ID: 752]</b>								
Ent Rev						\$661,561		
Future Ballot			\$276,300	\$276,300	\$276,300	\$1,381,500		
<b>Total</b>			<b>\$276,300</b>	<b>\$276,300</b>	<b>\$276,300</b>	<b>\$2,043,061</b>		
<b>4 Annual Sewer Main and Manhole Rehab - SW100 [ID: 753]</b>								
Ent Rev	\$1,400,000	\$2,000,000	\$2,500,000	\$2,865,060		\$18,200,000		
<b>Total</b>	<b>\$1,400,000</b>	<b>\$2,000,000</b>	<b>\$2,500,000</b>	<b>\$2,865,060</b>		<b>\$18,200,000</b>		
<b>5 Annual Sewer System Improvements - SW183 [ID: 750]</b>								
Ent Rev	\$250,000	\$250,000	\$500,000	\$500,000	\$500,000	\$2,500,000		
<b>Total</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$2,500,000</b>		
<b>6 5th to Wilkes Relief Sewer [ID: 2147]</b>								
Ent Rev	\$150,000	\$250,000					2020	2021
<b>Total</b>	<b>\$150,000</b>	<b>\$250,000</b>						
<b>7 Calvert Drive Sewer Relocation - SW252 [ID: 1698]</b>								
Ent Rev		\$220,000					2021	2021
<b>Total</b>		<b>\$220,000</b>						
<b>8 Court and Hickory Street Sewer Relocation - SW505 [ID: 1890]</b>								
Ent Rev	\$450,000						2015	2020
<b>Total</b>	<b>\$450,000</b>							
<b>9 FY 20 Sewer Rehabilitation [ID: 2172]</b>								
PYA 2014 Ballot - Ann							2020	2020
Inflow Infil - SW251	\$142,000							
PYA 2014 Ballot - FBSR								
-Elm to 6th - SW257	\$179,964							
PYA 2014 Ballot - Sewer								
Main Rehab - SW100	\$903,942							
PYA 2014 Ballot - Swr Main								
/Manhole Rehab - SW518	\$292,805							
<b>Total</b>	<b>\$1,518,711</b>							
<b>10 FY 2019 Sewer Rehabilitation Project [ID: 2126]</b>								
<b>Total</b>							2019	2020
<b>11 North Grindstone Outfall Ext. Phase III SW214 [ID: 732]</b>								
<b>Total</b>							2019	2020
<b>12 PCCE # 3 - Stewart &amp; Medavista - SW198 [ID: 780]</b>								
PYA Ballot	\$200,000	\$100,000					2012	2018
<b>Total</b>	<b>\$200,000</b>	<b>\$100,000</b>						

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

## Sanitary Sewer

## Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
<b>Sewer</b>								
<b>13 PCCE # 8 : Thilly Lathrop SW221 [ID: 1241]</b>							<b>2010</b>	<b>2017</b>
PYA Ballot	\$70,000							
<b>Total</b>	<b>\$70,000</b>							
<b>14 PCCE #16 - Bingham Rd &amp; West Ridgeley Rd SW240 [ID: 1366]</b>							<b>2013</b>	<b>2018</b>
PYA Ballot	\$300,000	\$200,000						
<b>Total</b>	<b>\$300,000</b>	<b>\$200,000</b>						
<b>15 PCCE #21 - Stanford - SW507 [ID: 1912]</b>							<b>2017</b>	<b>2020</b>
PYA Ballot	\$95,000							
<b>Total</b>	<b>\$95,000</b>							
<b>16 PCCE #23 - Lakeshore Drive &amp; Edgewood Ave - SW503 [ID: 1911]</b>							<b>2021</b>	<b>2021</b>
PYA Ballot		\$275,000						
<b>Total</b>		<b>\$275,000</b>						
<b>17 PCCE #25 - Glenwood &amp; Redbud - SW504 [ID: 1605]</b>							<b>2017</b>	<b>2021</b>
PYA Ballot	\$327,200	\$232,800						
<b>Total</b>	<b>\$327,200</b>	<b>\$232,800</b>						
<b>18 PCCE #28 - Hickory Hill Drive &amp; Sunset Drive SW521 [ID: 1910]</b>							<b>2022</b>	<b>2022</b>
Ent Rev			\$180,000					
<b>Total</b>			<b>\$180,000</b>					
<b>19 PCCE #29 - East Sunset Lane - SW522 [ID: 1909]</b>							<b>2022</b>	<b>2022</b>
Ent Rev			\$275,000					
<b>Total</b>			<b>\$275,000</b>					
<b>20 PCCE #30 - W Stewart, Edgewood, Westmount - SW519 [ID: 1908]</b>							<b>2022</b>	<b>2022</b>
Ent Rev			\$395,000					
<b>Total</b>			<b>\$395,000</b>					
<b>21 South Providence Sewer Replacement [ID: 2099]</b>							<b>2020</b>	<b>2022</b>
Ent Rev	\$45,000		\$382,500					
<b>Total</b>	<b>\$45,000</b>		<b>\$382,500</b>					
<b>22 Upper Merideth Branch Stream Bank Stabiliz. SW245 [ID: 1531]</b>							<b>2013</b>	<b>2018</b>
<b>Total</b>								
<b>23 WWTP SCADA System Replacement [ID: 2044]</b>							<b>2022</b>	<b>2022</b>
Future Ballot			\$2,000,000					
<b>Total</b>			<b>\$2,000,000</b>					
<b>24 Lower Southwest Outfall Relief Sewer - SW261 [ID: 798]</b>							<b>2023</b>	<b>2024</b>
Future Ballot				\$67,560	\$741,760			
<b>Total</b>				<b>\$67,560</b>	<b>\$741,760</b>			
<b>25 PCCE #31 - Oakwood Court [ID: 1907]</b>							<b>2022</b>	<b>2023</b>
Future Ballot			\$20,000	\$150,000				
<b>Total</b>			<b>\$20,000</b>	<b>\$150,000</b>				
<b>26 PCCE #34 - Forest Hill Court &amp; Ridge Road [ID: 1905]</b>							<b>2022</b>	<b>2023</b>
Future Ballot			\$60,000	\$550,000				
<b>Total</b>			<b>\$60,000</b>	<b>\$550,000</b>				

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

## Sanitary Sewer

## Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
<b>Sewer</b>								
<b>27 PCCE #35 - Richmond Avenue [ID: 1904]</b>							<b>2022</b>	<b>2023</b>
Future Ballot			\$15,000	\$140,000				
<b>Total</b>			<b>\$15,000</b>	<b>\$140,000</b>				
<b>28 Upper Bear Creek Sewer Replacement [ID: 1529]</b>							<b>2023</b>	<b>2024</b>
Future Ballot				\$56,300	\$544,730			
<b>Total</b>				<b>\$56,300</b>	<b>\$544,730</b>			
<b>29 Upper Southwest Outfall Relief [ID: 800]</b>							<b>2022</b>	<b>2023</b>
Future Ballot			\$40,000	\$360,000				
<b>Total</b>			<b>\$40,000</b>	<b>\$360,000</b>				
<b>30 WWTP I&amp;I Storage [ID: 2045]</b>							<b>2023</b>	<b>2024</b>
Future Ballot				\$1,500,000	\$13,500,000			
<b>Total</b>				<b>\$1,500,000</b>	<b>\$13,500,000</b>			
<b>31 WWTP Mechanical Screens Wetland Pump Station SW520 [ID: 2048]</b>							<b>2022</b>	<b>2023</b>
Future Ballot			\$200,000	\$1,800,000				
<b>Total</b>			<b>\$200,000</b>	<b>\$1,800,000</b>				
<b>32 B-8 Relief Sewer - Rangeline &amp; Vandiver [ID: 794]</b>							<b>2025</b>	<b>2026</b>
Future Ballot						\$2,250,000		
<b>Total</b>						<b>\$2,250,000</b>		
<b>33 B-9 Relief Sewer - Garth &amp; Vandiver [ID: 795]</b>							<b>2025</b>	<b>2026</b>
Future Ballot						\$750,000		
<b>Total</b>						<b>\$750,000</b>		
<b>34 FBRs - 4th Street - Elm to Rogers/Broadway -SW258 [ID: 1864]</b>							<b>2025</b>	<b>2026</b>
Future Ballot						\$3,862,251		
<b>Total</b>						<b>\$3,862,251</b>		
<b>35 PCCE #17 - Wilson Street / Ross Street SW226 [ID: 1341]</b>							<b>2025</b>	<b>2025</b>
Future Ballot						\$225,397		
<b>Total</b>						<b>\$225,397</b>		
<b>36 PCCE #33 - Lyon Street - SW523 [ID: 1906]</b>							<b>2025</b>	<b>2025</b>
Future Ballot						\$95,000		
<b>Total</b>						<b>\$95,000</b>		
<b>37 PCCE #38 - North Eighth Street [ID: 1903]</b>							<b>2025</b>	<b>2026</b>
Future Ballot						\$165,000		
<b>Total</b>						<b>\$165,000</b>		
<b>38 PCCE #40 - Sunset Dr, Prospect St, Crestland Ave [ID: 1902]</b>							<b>2025</b>	<b>2026</b>
Future Ballot						\$510,000		
<b>Total</b>						<b>\$510,000</b>		
<b>39 PCCE #41 - W Stewart Road &amp; West Blvd [ID: 1901]</b>							<b>2025</b>	<b>2026</b>
Future Ballot						\$190,691		
<b>Total</b>						<b>\$190,691</b>		

## Sanitary Sewer

## Annual and 5 Year Capital Projects

Funding Source	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
<b>Sanitary Sewer Funding Source Summary</b>								
Ent Rev	\$895,000	\$2,120,000	\$3,732,500	\$3,000,000	\$3,365,060	\$21,361,561		
<b>New Funding</b>	<b>\$895,000</b>	<b>\$2,120,000</b>	<b>\$3,732,500</b>	<b>\$3,000,000</b>	<b>\$3,365,060</b>	<b>\$21,361,561</b>		
PYA 2014 Ballot - Ann Inflow Infil - SW251	\$142,000							
PYA 2014 Ballot - FBSR -Elm to 6th - SW257	\$179,964							
PYA 2014 Ballot - Sewer Main Rehab - SW100	\$903,942							
PYA 2014 Ballot - Swr Main /Manhole Rehab - SW518	\$292,805							
PYA Ballot	\$992,200	\$807,800						
<b>Prior Year Funding</b>	<b>\$2,510,911</b>	<b>\$807,800</b>				<b>\$0</b>		
Future Ballot			\$2,751,300	\$5,040,160	\$15,202,790	\$2,081,500		
<b>Future Ballot</b>			<b>\$2,751,300</b>	<b>\$5,040,160</b>	<b>\$15,202,790</b>	<b>\$2,081,500</b>		
<b>Total</b>	<b>\$3,405,911</b>	<b>\$2,927,800</b>	<b>\$6,483,800</b>	<b>\$8,040,160</b>	<b>\$18,567,850</b>	<b>\$23,443,061</b>		

### Sanitary Sewer Current Capital Projects

1	Columbia Country Club - SW515 [ID: 2050]	2018	2018
2	Henderson Branch Sewer :Midway Sewer Ext -SW255 [ID: 1060]	2015	2019
3	Hwy 63 Connector south of I-70 - SW516 [ID: 2041]	2018	2019
4	North Garth Sewer Replacement - SW511 [ID: 2018]	2017	2019
5	PCCE #18 - Spring Valley Road SW241 [ID: 1365]	2017	2018
6	PCCE #22 - Shannon Place - SW502 [ID: 1603]	2016	2018
7	PCCE #27 - Grace Ellen - SW254 [ID: 1606]	2016	2018
8	SD #172 Northland Drive - SW506 [ID: 1977]	2016	2018
9	Sewer District #170 - S. Bethel Church Road SW232 [ID: 1158]	2011	2016
10	Tupelo-larch Sewer Replacement - SW513 [ID: 2043]	2018	2019
11	Upper Hinkson Creek Outfall Ext. SW213 [ID: 806]	2012	2017
12	Woodrail Sewer Replacement Project -SW247 [ID: 1528]	2016	2017
13	WWTP - Digester Complex Improvements - SW508 [ID: 1303]	2017	2019
14	WWTP Improvement Project Phase I - SW194 [ID: 791]	2008	2010

### Sanitary Sewer Impact of Capital Projects

5th to Wilkes Relief Sewer [ID: 2147]
Minimal impact to Sewer operations. Project will add approximately 1700 LF of pipe for sewer maintenance.
Annual Inflow & Infiltration Program - SW251 [ID: 1718]
Reduce I&I, lower treatment costs and reduce SSOs and sewer backups
Annual Private Common Collectors - SW112 [ID: 752]
Will reduce inflow and infiltration which will reduce treatment costs and improve the efficiency of the collection system
B-8 Relief Sewer - Rangeline & Vandiver [ID: 794]
Needs evaluation to determine if improvement will reduce the incidence of mostly wet weather SSOs due to capacity issues.

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

# Sanitary Sewer

# Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
Sanitary Sewer Impact of Capital Projects								
Sewer								
B-9 Relief Sewer - Garth & Vandiver [ID: 795]								
Needs evaluation to determine if relief sewer will reduce the incidence of mostly wet weather SSOs due to capacity issues.								
Calvert Drive Sewer Relocation - SW252 [ID: 1698]								
Eliminate sewer main from under a building.								
Columbia Country Club - SW515 [ID: 2050]								
Update failing infrastructure								
Court and Hickory Street Sewer Relocation - SW505 [ID: 1890]								
Reduce maintenance and inflow and infiltration.								
Cow Branch Outfall [ID: 725]								
Reduce operation cost by \$15,000. Increase in line maintenance cost would be offset by decrease in pump station maintenance cost								
FBRS - 4th Street - Elm to Rogers/Broadway -SW258 [ID: 1864]								
none								
Haystack Acres Pump Station Interceptor SW230 [ID: 1304]								
Eliminating the two pump stations will reduce operational cost by \$15,000 per year.								
Henderson Branch Sewer :Midway Sewer Ext -SW255 [ID: 1060]								
Increase maintenance and operations costs.								
Hominy Branch Outfall Ext:LOW Rd-Mxco Grvl [ID: 727]								
Add \$12,000/yr to maintain and operate sewer								
Hwy 63 Connector south of I-70 - SW516 [ID: 2041]								
Reduce frequency of cleaning required.								
Little Bonne Femme Outfall [ID: 2040]								
Increased operations and maintenance cost.								
Little Bonne Femme Regional Pump Station [ID: 729]								
Add \$100,000/yr to operate and maintain new sewer lines & pump stations								
Lower Southwest Outfall Relief Sewer - SW261 [ID: 798]								
Needs to be evaluated to determine whether or not this project will reduce incidence of wet weather SSOs.								
Mill Creek Trunk Sewer [ID: 2046]								
Increased operations and maintenance costs.								
North Garth Sewer Replacement - SW511 [ID: 2018]								
Reduce maintenance.								
North Grindstone Outfall Ext. Phase III SW214 [ID: 732]								
Increase maintenance and operation costs.								
PCCE # 3 - Stewart & Medavista - SW198 [ID: 780]								
Reduce maintenance calls and inflow and infiltration. Increase feet of sewer system for maintenance.								
PCCE #16 - Bingham Rd & West Ridgeley Rd SW240 [ID: 1366]								
Reduce maintenance calls and inflow and infiltration. Increase feet of sewer system for maintenance.								
PCCE #17 - Wilson Street / Ross Street SW226 [ID: 1341]								
Increase feet of sewer system line for maintenance. Reduce maintenance calls and inflow and infiltration.								
PCCE #18 - Spring Valley Road SW241 [ID: 1365]								
Reduce maintenance calls and inflow and infiltration. Increase feet of sewer system for maintenance.								
PCCE #21 - Stanford - SW507 [ID: 1912]								
Increase feet of sewer system line for maintenance. Reduce maintenance calls and inflow and infiltration.								
PCCE #22 - Shannon Place - SW502 [ID: 1603]								
Update failing infrastructure								
PCCE #23 - Lakeshore Drive & Edgewood Ave - SW503 [ID: 1911]								
Increase feet of sewer system line for maintenance. Reduce maintenance calls and inflow and infiltration.								
PCCE #25 - Glenwood & Redbud - SW504 [ID: 1605]								
Increase feet of sewer system line for maintenance. Reduce maintenance calls and inflow and infiltration.								

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.



# Sanitary Sewer

# Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
Sanitary Sewer Impact of Capital Projects								
<b>Sewer</b>								
PCCE #27 - Grace Ellen - SW254 [ID: 1606]								
update failing infrastructure								
PCCE #28 - Hickory Hill Drive & Sunset Drive SW521 [ID: 1910]								
Increase feet of sewer system line for maintenance. Reduce maintenance calls and inflow and infiltration.								
PCCE #29 - East Sunset Lane - SW522 [ID: 1909]								
Increase feet of sewer system line for maintenance. Reduce maintenance calls and inflow and infiltration.								
PCCE #30 - W Stewart, Edgewood, Westmount - SW519 [ID: 1908]								
Increase feet of sewer system line for maintenance. Reduce maintenance calls and inflow and infiltration.								
PCCE #31 - Oakwood Court [ID: 1907]								
Increase feet of sewer system line for maintenance. Reduce maintenance calls and inflow and infiltration.								
PCCE #33 - Lyon Street - SW523 [ID: 1906]								
Increase feet of sewer system line for maintenance. Reduce maintenance calls and inflow and infiltration.								
PCCE #34 - Forest Hill Court & Ridge Road [ID: 1905]								
Increase feet of sewer system line for maintenance. Reduce maintenance calls and inflow and infiltration.								
PCCE #35 - Richmond Avenue [ID: 1904]								
Increase feet of sewer system line for maintenance. Reduce maintenance calls and inflow and infiltration.								
PCCE #38 - North Eighth Street [ID: 1903]								
Increase feet of sewer system line for maintenance. Reduce maintenance calls and inflow and infiltration.								
PCCE #40 - Sunset Dr, Prospect St, Crestland Ave [ID: 1902]								
Increase feet of sewer system line for maintenance. Reduce maintenance calls and inflow and infiltration.								
PCCE #41 - W Stewart Road & West Blvd [ID: 1901]								
Increase feet of sewer system line for maintenance. Reduce maintenance calls and inflow and infiltration.								
Rocky Fork Outfall Sewer [ID: 733]								
Add \$34,000/yr to maintain and operate sewer								
SD #172 Northland Drive - SW506 [ID: 1977]								
Eliminate on site systems, slight increase to collections infrastructure, adds customers								
Sewer District #171 - Crites Lane - SW263 [ID: 1361]								
Eliminate on site systems, slight increase to collections infrastructure, adds customers.								
Sewer District - Hillcreek Road [ID: 1370]								
Eliminate on site systems, slight increase to collections infrastructure, adds customers.								
South Providence Sewer Replacement [ID: 2099]								
Reduction in cleaning frequency for maintenance.								
Tupelo-larch Sewer Replacement - SW513 [ID: 2043]								
Reduce incidence of wet weather SSOs.								
Upper Bear Creek Sewer Replacement [ID: 1529]								
Reduce potential for mostly wet weather SSOs due to capacity issues.								
Upper Hinkson Creek Outfall Ext. SW213 [ID: 806]								
Eliminate a pump station, simplifying maintenance. Additional \$27,810 to maintain and operate sewer.								
Upper Southwest Outfall Relief [ID: 800]								
Reduce potential for mostly wet weather SSOs due to capacity issues.								
WWTP - Digester Complex Improvements - SW508 [ID: 1303]								
Reduce maintenance.								
WWTP I&I Storage [ID: 2045]								
Reduce the incidence of wet weather SSOs.								
WWTP Improvement Project Phase I - SW194 [ID: 791]								
Add \$500,000/yr to operate and maintain expanded facility. Will need to add at least (2) employees when the plant opens.								
WWTP Mechanical Screens Wetland Pump Station SW520 [ID: 2048]								
Significantly reduce manual labor maintenance. Increase to mechanical maintenance.								

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

**Sanitary Sewer****Annual and 5 Year Capital Projects**

Funding Source	Proposed FY 2020					Future Cost	D	C
		FY 2021	FY 2022	FY 2023	FY 2024			

**Sanitary Sewer Impact of Capital Projects****Sewer**

WWTP SCADA System Replacement [ID: 2044]

Improved operations and maintenance.

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

# Sanitary Sewer Utility Fund - Debt Service

## Debt Service Information

	<u>Original Issue</u>	<u>Interest Rates</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
'99 Sanitary Sewerage System Series A (06/01/99)	\$3,730,000	3.625% - 5.25%	01/01/20	\$225,000

In 1999 the City participated in the State Revolving Loan Program to issue \$3,730,000 in Bonds. Voters approved the issuance of these Bonds in November of 1997.

	<u>Original Issue</u>	<u>Interest Rates</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
'99 Sanitary Sewerage System Series B (12/1/99)	\$1,420,000	4.125% - 6.00%	07/01/20	\$85,000

In 1999 the City participated in the State Revolving Loan Program to issue \$1,420,000 in Bonds. Voters approved the issuance of these Bonds in November of 1997.

	<u>Original Issue</u>	<u>Interest Rates</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
'00 Sanitary Sewerage System Series B (11/01/00)	\$2,445,000	4.35% - 5.625%	07/01/21	\$295,000

In 2000, the City participated in the State Revolving Loan Program to issue \$2,445,000 in bonds. Voters approved the issuance of the Bonds in November of 1997.

	<u>Original Issue</u>	<u>Interest Rates</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
'02 Sanitary Sewerage System Series A (05/01/02)	\$2,230,000	3.00% - 5.375%	01/01/23	\$520,000

In 2002, the City participated in the State Revolving Loan Program to issue \$2,230,000 in bonds. Voters approved the issuance of these bonds in November of 1997.

	<u>Original Issue</u>	<u>Interest Rates</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
'03 Sanitary Sewerage System Revenue Bonds (04/01/03)	\$3,620,000	2.00% - 5.25%	01/01/24	\$1,055,000

In 2003, the City participated in the State Revolving Loan Program to issue \$3,620,000 in bonds. Voters approved the issuance of these bonds in November of 1997.

	<u>Original Issue</u>	<u>Interest Rates</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
'04 Sanitary Sewerage System Revenue Bonds (05/28/04)	\$650,000	2.00% - 5.25%	01/01/25	\$230,000

In 2004, the City participated in the State Revolving Loan Program to issue \$650,000 in bonds. Voters approved the issuance of these bonds in November of 1997.

	<u>Original Issue</u>	<u>Interest Rates</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
'06 Sanitary Sewerage System Revenue Bonds (11/01/06)	\$915,000	4.00% - 5.00%	07/01/26	\$365,000

In November 2006, the City participated in the State Revolving Loan Program to issue \$915,000 in bonds. Voters approved the issuance of these bonds in November 2003.

	<u>Original Issue</u>	<u>Interest Rates</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
'07 Sanitary Sewerage System Revenue Bonds (11/01/07)	\$1,800,000	4.00% - 5.00%	01/01/28	\$895,000

In November 2007, the City participated in the State Revolving Loan Program to issue \$1,800,000 in bonds. Voters approved the issuance of these bonds in November 2003.

# Sanitary Sewer Utility Fund - Debt Service

## Debt Service Information

	<u>Original Issue</u>	<u>Interest Rates</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
<b>'09 Sanitary Sewerage System Taxable Rev. Bonds (09/29/09)</b>	\$10,405,000	5.44% - 6.02%	10/01/34	\$10,405,000

In September 2009, the City issued \$10,405,000 of Taxable Revenue Bonds (Build America Bonds/Direct Subsidy). The bonds were issued for the purpose of constructing, improving, and extending the City-owned sanitary sewer utility. Voters authorized the issuance of \$18,500,000 of sanitary sewer system revenue bonds in 2003, of which \$9,526,000 remained and was allocated to this issue. The remaining \$879,000 was from 2008 voter approval of \$77,000,000.

	<u>Original Issue</u>	<u>Interest Rates</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
<b>'10 Sanitary Sewerage System Revenue Bonds (01/14/10)</b>	\$59,335,000	1.49%	07/01/32	\$41,041,800

In January 2010, the City participated in the State Revolving Loan Program to issue \$59,335,000 in bonds (State of Missouri - Direct Loan Program - ARRA). The bonds were issued for the purpose of improvements for the wastewater treatment plant. Voters approved the issuance of these bonds in April 2008. \* The bond issue of \$59,335,000 is a "not to exceed" amount. Interest expense, included in the debt service requirements listed, is based on principal of \$59,335,000. Actual interest expense will be 1.49% of the actual draw downs made towards the maximum amount of \$59,335,000.

	<u>Original Issue</u>	<u>Interest Rates</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
<b>'12 Sewerage System Revenue Bonds (03/29/12)</b>	\$9,365,000	.35% - 3.75%	10/01/36	\$7,315,000

In March 2012, the City issued \$9,365,000 of Sewerage System Revenue bonds. The bonds were issued for the purpose of constructing, improving and extending the City-owned sanitary sewer utility. This issuance is part of a 2008 voter approval of \$77,000,000.

	<u>Original Issue</u>	<u>Interest Rates</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
<b>'12 Special Obligation Refunding Bonds, Series 2012 B (05/21/12)</b>	\$1,465,000	2.00%	10/01/20	\$345,000

In May 2012, the City issued \$29,515,000 of Special Obligation Refunding Bonds. A portion of this issue, \$1,465,000, was to currently refund the outstanding portion, \$1,525,000 of the City's Special Obligation Bonds, Series 2001A.

	<u>Original Issue</u>	<u>Interest Rates</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
<b>'15 Sanitary Sewerage System Revenue Bonds (03/31/15)</b>	\$18,200,000	3.00% - 5.00%	10/01/35	\$15,885,000

In March 2015, the City issued \$18,200,000 of Sewerage System Revenue Bonds. The bonds were issued for the purpose of constructing, improving and extending the City-owned sanitary sewer utility. This issuance is part of a 2008 voter approval of \$77,000,000. (\$7,421,000) and a 2013 voter approval of \$32,340,000 (\$10,779,000).

	<u>Original Issue</u>	<u>Interest Rates</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
<b>'15 Sanitary Sewerage Special Obligation Revenue Refunding Bonds (12/8/15)</b>	\$4,710,000	2.00% - 5.00%	02/01/26	\$3,195,000

In December 2015, the City issued \$7,080,000 of Special Obligation Revenue Refunding Bonds. A portion of this issued, \$4,710,000 was to currently refund the outstanding portion, \$4,710,000 of the City's Special Obligation Revenue Refunding and Improvement Bonds Series 2006, sewer portion.

# Sanitary Sewer Utility Fund - Debt Service

## Debt Service Information

	<u>Original Issue</u>	<u>Interest Rates</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
'17 Sanitary Sewerage Systems Revenue Bonds (04/19/17)	\$15,790,000	2.00% - 5.00%	10/01/37	\$15,225,000

In April of 2017, the City issued \$15,790,000 of Sewerage Systems Revenue Bonds. The bonds were issued for the purpose of constructing, improving and extending the City-owned sanitary sewer utility. This issuance is part of a 2013 voter approval of \$32,340,000.

## Debt Service Requirements

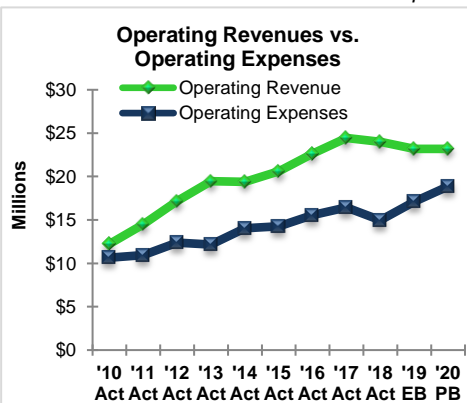
### Sewer Revenue and Special Obligation Bonds

<u>Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2020	\$5,874,000	\$2,759,426	\$8,633,426
2021	\$5,730,100	\$2,592,303	\$8,322,403
2022	\$5,547,400	\$2,433,890	\$7,981,290
2023	\$5,700,900	\$2,284,144	\$7,985,044
2024	\$5,730,400	\$2,132,851	\$7,863,251
2025	\$5,776,300	\$1,976,514	\$7,752,814
2026	\$5,943,300	\$1,821,094	\$7,764,394
2027	\$6,236,600	\$1,665,177	\$7,901,777
2028	\$6,396,100	\$1,501,110	\$7,897,210
2029	\$6,572,000	\$1,326,747	\$7,898,747
2030	\$6,749,200	\$1,142,052	\$7,891,252
2031	\$6,927,800	\$952,641	\$7,880,441
2032	\$7,122,700	\$759,369	\$7,882,069
2033	\$3,690,000	\$572,640	\$4,262,640
2034	\$3,820,000	\$419,115	\$4,239,115
2035	\$3,955,000	\$258,164	\$4,213,164
2036	\$2,710,000	\$131,453	\$2,841,453
2037	\$1,550,000	\$60,650	\$1,610,650
2038	\$1,050,000	\$17,063	\$1,067,063
<b>Total</b>	<b><u>\$97,081,803</u></b>	<b><u>\$24,806,406</u></b>	<b><u>\$121,888,203</u></b>

**Statement of Revenues, Expenses, and Changes in Fund Net Position**  
**Sanitary Sewer Utility Fund**

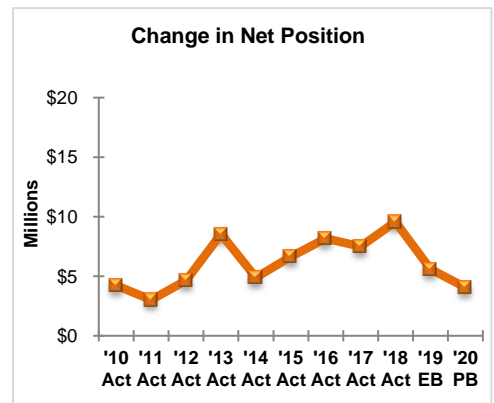
	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Operating Revenues:</b>				
Sewer Charges	\$19,853,570	\$20,328,443	\$19,952,853	\$19,952,853
M.U. Sewer Charges	\$1,442,632	\$1,519,560	\$1,335,372	\$1,335,372
Sharecropping	\$17,524	\$17,500	\$11,932	\$15,000
BCRSD Wholesale Revenue	\$997,249	\$1,009,120	\$997,286	\$997,249
Sewer Connection Fees	\$1,400,000	\$1,000,000	\$688,000	\$700,000
Other Misc. Operating Revenues	\$307,030	\$177,323	\$186,278	\$194,127
<b>Total Operating Revenues</b>	<b>\$24,018,005</b>	<b>\$24,051,946</b>	<b>\$23,171,721</b>	<b>\$23,194,601</b>
<b>Operating Expenses:</b>				
Personnel Services	\$4,809,377	\$5,582,828	\$5,231,190	\$5,458,636
Supplies & Materials	\$1,080,717	\$1,400,333	\$1,381,064	\$1,554,311
Travel & Training	\$9,960	\$27,122	\$27,122	\$33,593
Intragovernmental Charges	\$1,920,032	\$2,018,546	\$2,018,546	\$1,954,755
Utilities, Services & Other Misc.	\$1,940,518	\$4,594,344	\$2,792,070	\$4,739,411
Depreciation	\$5,195,203	\$5,119,334	\$5,646,126	\$5,119,334
<b>Total Operating Expenses</b>	<b>\$14,955,807</b>	<b>\$18,742,507</b>	<b>\$17,096,118</b>	<b>\$18,860,040</b>
<b>Operating Income (Loss)</b>	<b>\$9,062,198</b>	<b>\$5,309,439</b>	<b>\$6,075,603</b>	<b>\$4,334,561</b>
<b>Non-Operating Revenues:</b>				
Investment Revenue	\$627,498	\$1,141,880	\$1,774,527	\$1,793,534
Misc. Non-Operating Revenue	\$85,269	\$16,672	\$41,616	\$49,672
<b>Total Non-Operating Revenues</b>	<b>\$712,767</b>	<b>\$1,158,552</b>	<b>\$1,816,143</b>	<b>\$1,843,206</b>
<b>Non-Operating Expenses:</b>				
Interest Expense	\$2,903,929	\$2,924,388	\$2,924,387	\$2,759,426
Bank & Paying Agent Fees	\$275,942	\$340,000	\$339,998	\$340,000
Loss on Disposal Assets	\$105,992	\$17,899	\$27,781	\$17,899
Amortization	\$0	\$0	\$0	\$0
<b>Total Non-Operating Expenses</b>	<b>\$3,285,863</b>	<b>\$3,282,287</b>	<b>\$3,292,166</b>	<b>\$3,117,325</b>
<b>Total Non-Operating Revenues (Expenses)</b>	<b>(\$2,573,096)</b>	<b>(\$2,123,735)</b>	<b>(\$1,476,023)</b>	<b>(\$1,274,119)</b>
<b>Income (Loss) Before Contrib and Transfers</b>	<b>\$6,489,102</b>	<b>\$3,185,704</b>	<b>\$4,599,580</b>	<b>\$3,060,442</b>
Capital Contribution	\$3,119,150	\$1,000,000	\$1,000,000	\$1,000,000
Transfers In	\$0	\$0	\$0	\$0
Transfers Out	(\$44,760)	(\$17,150)	(\$17,150)	\$0
<b>Total Transfers and Contributions</b>	<b>\$3,074,390</b>	<b>\$982,850</b>	<b>\$982,850</b>	<b>\$1,000,000</b>
<b>Changes in Net Position</b>	<b>\$9,563,492</b>	<b>\$4,168,554</b>	<b>\$5,582,430</b>	<b>\$4,060,442</b>
Net Position - Beginning	\$175,890,442	\$185,453,934	\$185,453,934	\$191,036,364
<b>Net Position - Ending</b>	<b>\$185,453,934</b>	<b>\$189,622,488</b>	<b>\$191,036,364</b>	<b>\$195,096,806</b>

Note: This statement does not include capital addition, capital project, or debt principal expenses.



Operating revenues are above operating expenses as this excess revenue is needed to fund capital projects and principal payments that are not included on this statement.

The fund has experienced a positive net change in position for the entire period from FY 2010 to FY 2020.



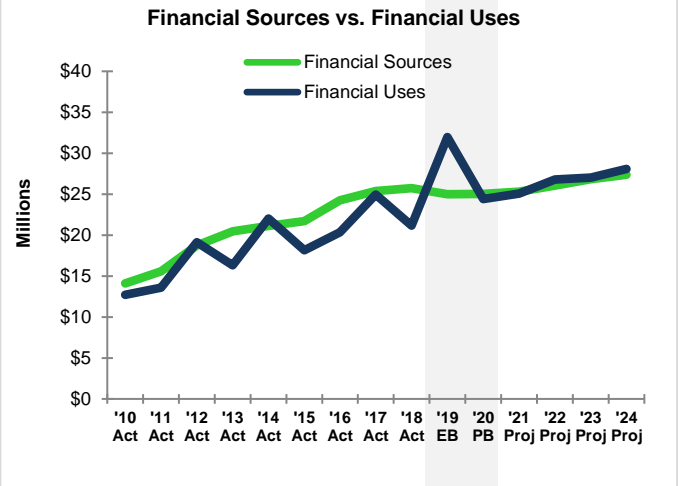
### Financial Sources and Uses Sanitary Sewer Utility Fund

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Financial Sources</b>				
Sewer Charges	\$19,853,570	\$20,328,443	\$19,952,853	\$19,952,853
M.U. Sewer Charges	\$1,442,632	\$1,519,560	\$1,335,372	\$1,335,372
Sharecropping	\$17,524	\$17,500	\$11,932	\$15,000
BCRSD Wholesale Revenue	\$997,249	\$1,009,120	\$997,286	\$997,249
Sewer Connection Fees	\$1,400,000	\$1,000,000	\$688,000	\$700,000
Other Misc. Operating Revenues	\$307,030	\$177,323	\$186,278	\$194,127
Interest Revenue	\$627,498	\$1,141,880	\$1,774,527	\$1,793,534
Less: GASB 31 Interest Adjustment	\$998,447			
Other Local Revenues	\$85,269	\$16,672	\$41,616	\$49,672
<b>Total Financial Sources Before Transfers</b>	<b>\$25,729,219</b>	<b>\$25,210,498</b>	<b>\$24,987,864</b>	<b>\$25,037,807</b>
Transfers In	\$0	\$0	\$0	\$0
<b>Total Financial Sources</b>	<b>\$25,729,219</b>	<b>\$25,210,498</b>	<b>\$24,987,864</b>	<b>\$25,037,807</b>
<b>Financial Uses</b>				
Personnel Services	\$4,809,377	\$5,582,828	\$5,231,190	\$5,458,636
Less: GASB 16 Vacation Liability Adjustment	\$9,491			
Less: GASB 68 Pension Adjustment	\$31,526			
Less: GASB 75 OPEB Adjustment	\$8,825			
Supplies & Materials	\$1,080,717	\$1,400,333	\$1,381,064	\$1,554,311
Travel & Training	\$9,960	\$27,122	\$27,122	\$33,593
Intragovernmental Charges	\$1,920,032	\$2,018,546	\$2,018,546	\$1,954,755
Utilities, Services & Other Misc.	\$1,940,518	\$4,594,344	\$2,792,070	\$4,739,411
Interest Expense	\$2,903,929	\$2,924,388	\$2,924,387	\$2,759,426
Bank & Paying Agent Fees	\$275,942	\$340,000	\$339,998	\$340,000
Transfers Out	\$44,760	\$17,150	\$17,150	\$0
Principal Payments	\$5,695,000	\$5,738,900	\$5,738,900	\$5,874,000
Capital Additions	\$1,408,101	\$1,192,500	\$1,173,669	\$795,220
Enterprise Revenues used for Capital Projects	\$1,020,000	\$10,321,850	\$10,321,850	\$895,000
<b>Total Financial Uses</b>	<b>\$21,158,178</b>	<b>\$34,157,961</b>	<b>\$31,965,946</b>	<b>\$24,404,352</b>
<b>Financial Sources Over/(Under) Uses</b>	<b>\$4,571,041</b>	<b>(\$8,947,463)</b>	<b>(\$6,978,082)</b>	<b>\$633,455</b>
<b>Unassigned Cash Reserves for Operations</b>				
Beginning Unassigned Cash Reserve		\$16,397,541	\$16,397,541	\$9,419,459
Financial Sources Over/(Under) Uses		(\$8,947,463)	(\$6,978,082)	\$633,455
Increase in Cash Due to Closing CIP Projects		\$257,581		
Cash and Cash Equivalents	\$19,110,775			
Less: Cash Restricted for Capital Projects	(\$5,080,159)			
Less: GASB 31 Pooled Cash Adjustment	\$2,362,078			
Add: Inventory	\$4,847			
<b>Ending Unassigned Cash Reserve</b>	<b>\$16,397,541</b>	<b>\$7,707,659.0</b>	<b>\$9,419,459</b>	<b>\$10,052,914</b>
<b>Cash Reserve Target</b>				
Budgeted Operating Expenses w/o Depr	\$12,669,878	\$13,677,236	\$13,677,236	\$13,740,706
Add: Budgeted Interest Expense	\$3,052,866	\$2,924,388	\$2,924,388	\$2,759,426
Add: Budgeted Bank and Paying Agent Fees	\$340,000	\$340,000	\$340,000	\$340,000
Add: Budgeted Operating Transfers Out	\$35,284	\$17,150	\$17,150	\$0
Add: Budgeted Principal Payments	\$5,695,000	\$5,738,900	\$5,738,900	\$5,874,000
Add: Budgeted Capital Additions	\$1,121,700	\$1,192,500	\$1,192,500	\$795,220
Add: Budgeted Ent Revenue for CIP	\$1,020,000	\$3,175,000	\$3,175,000	\$895,000
<b>Total Budgeted Financial Uses</b>	<b>\$23,934,728</b>	<b>\$27,065,174</b>	<b>\$27,065,174</b>	<b>\$24,404,352</b>
Less: Ent Rev Budgeted for current year CIP	(\$1,020,000)	(\$3,175,000)	(\$3,175,000)	(\$895,000)
<b>Operational Expenses</b>	<b>\$22,914,728</b>	<b>\$23,890,174</b>	<b>\$23,890,174</b>	<b>\$23,509,352</b>
x Cash Reserve Target %	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$4,582,946	\$4,778,035	\$4,778,035	\$4,701,870
Add: Ent Rev Budgeted for current year CIP	\$1,020,000	\$3,175,000	\$3,175,000	\$895,000
<b>Budgeted Cash Reserve Target</b>	<b>\$5,602,946</b>	<b>\$7,953,035</b>	<b>\$7,953,035</b>	<b>\$5,596,870</b>
<b>Above/(Below) Cash Reserve Target</b>	<b>\$10,794,595</b>	<b>(\$245,376)</b>	<b>\$1,466,424</b>	<b>\$4,456,044</b>
* Cash restricted for capital projects is not shown in the CAFR as a separate line and is included in Current Assets.				
This amount must be subtracted in order to calculate the current assets related to operations only.				
Rate Increases	5.00%	0.00%	1.00%	0.00%
Debt Coverage Ratio	1.73	1.34	1.56	1.30



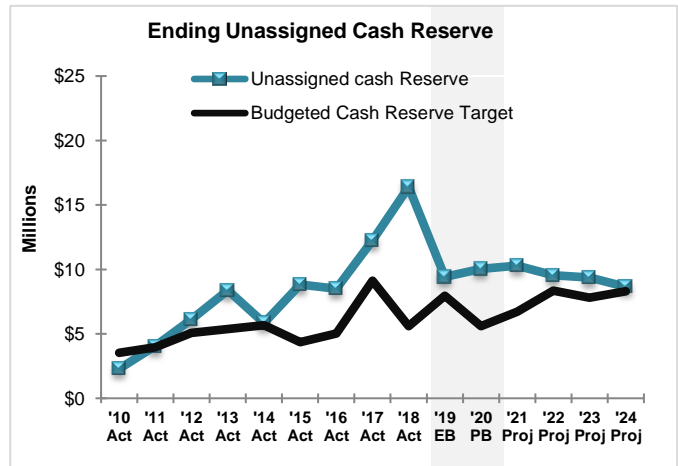
### Financial Sources and Uses Sanitary Sewer Utility Fund

Projected FY 2021	Projected FY 2022	Projected FY 2023	Projected FY 2024
\$20,792,469	\$21,459,076	\$22,147,054	\$22,635,175
\$1,391,564	\$1,436,178	\$1,482,222	\$1,514,890
\$15,631	\$16,132	\$16,650	\$17,016
\$1,039,213	\$1,072,530	\$1,106,916	\$1,131,312
\$700,000	\$700,000	\$700,000	\$700,000
\$199,898	\$204,420	\$209,075	\$212,300
\$1,141,880	\$1,141,880	\$1,141,880	\$1,141,880
\$16,672	\$16,672	\$16,672	\$16,672
<b>\$25,297,327</b>	<b>\$26,046,888</b>	<b>\$26,820,469</b>	<b>\$27,369,246</b>
\$0	\$0	\$0	\$0
<b>\$25,297,327</b>	<b>\$26,046,888</b>	<b>\$26,820,469</b>	<b>\$27,369,246</b>



In years where financial uses are above financial sources, there are significant capital project costs. The City must appropriate all of the cost of a capital project before a construction contract can be awarded, even though construction can take more than one year to complete. The City utilizes smaller utility rate increases over time in order to build up balances and then uses those balances to fund some of their capital projects. In FY 2019, financial sources included a 1% voter approved rate increase; which has been converted to an operating rate increase.

\$5,677,454	\$5,904,552	\$6,140,734	\$6,386,363
\$1,593,169	\$1,632,998	\$1,673,823	\$1,715,669
\$33,593	\$33,593	\$33,593	\$33,593
\$3,376,700	\$3,543,959	\$3,721,664	\$3,910,554
\$2,927,727	\$3,014,074	\$3,103,011	\$3,194,616
\$2,592,303	\$2,433,890	\$2,546,233	\$2,385,908
\$350,200	\$360,706	\$371,527	\$382,673
\$40,699	\$61,228	\$47,459	\$49,917
\$5,730,100	\$5,547,400	\$5,941,757	\$5,980,289
\$631,200	\$518,500	\$422,000	\$686,000
\$2,120,000	\$3,732,500	\$3,000,000	\$3,365,060
<b>\$25,073,145</b>	<b>\$26,783,400</b>	<b>\$27,001,801</b>	<b>\$28,090,642</b>
<b>\$224,182</b>	<b>(\$736,512)</b>	<b>(\$181,332)</b>	<b>(\$721,396)</b>



Ending unassigned cash reserves have been above the budgeted cash reserve target since FY 2011. Excess cash reserves are being used in future years on capital projects which include several improvements at the waste water treatment plant. The department has included funding in FY 2020 for the Integrated Management Plan. The project costs and required rate increases to implement the plan are included in this forecast.

\$10,052,914	\$10,277,096	\$9,540,584	\$9,359,252
\$224,182	(\$736,512)	(\$181,332)	(\$721,396)
<b>\$10,277,096</b>	<b>\$9,540,584</b>	<b>\$9,359,252</b>	<b>\$8,637,856</b>
\$13,608,643	\$14,129,176	\$14,672,825	\$15,240,795
\$2,592,303	\$2,433,890	\$2,546,233	\$2,385,908
\$350,200	\$360,706	\$371,527	\$382,673
\$40,699	\$61,228	\$47,459	\$49,917
\$5,730,100	\$5,547,400	\$5,941,757	\$5,980,289
\$631,200	\$518,500	\$422,000	\$686,000
\$2,120,000	\$3,732,500	\$3,000,000	\$3,365,060
<b>\$25,073,145</b>	<b>\$26,783,400</b>	<b>\$27,001,801</b>	<b>\$28,090,642</b>
(\$2,120,000)	(\$3,732,500)	(\$3,000,000)	(\$3,365,060)
<b>\$22,953,145</b>	<b>\$23,050,900</b>	<b>\$24,001,801</b>	<b>\$24,725,582</b>
x 20%	x 20%	x 20%	x 20%
\$4,590,629	\$4,610,180	\$4,800,360	\$4,945,116
\$2,120,000	\$3,732,500	\$3,000,000	\$3,365,060
<b>\$6,710,629</b>	<b>\$8,342,680</b>	<b>\$7,800,360</b>	<b>\$8,310,176</b>
<b>\$3,566,467</b>	<b>\$1,197,904</b>	<b>\$1,558,892</b>	<b>\$327,680</b>

4.00%

1.40

3.00%

1.49

3.00%

1.43

2.00%

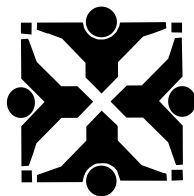
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# Sanitary Sewer Fees/Charges/Fines

			FY 2019	FY 2020
	Chapter/ Section	Date Last Changed	Fee	Fee
<b>Sewer service charge rates</b>				
Residential Base Charge	22-263(b)(1)	10-01-18	\$12.37	\$12.37
Non-residential Base Charge	22-263(b)(1)			
Water meter size:				
- 3/4"		10-01-18	\$18.57	\$18.57
- 1"		10-01-18	\$30.95	\$30.95
- 1 1/2"		10-01-18	\$61.88	\$61.88
- 2"		10-01-18	\$99.01	\$99.01
- 3"		10-01-18	\$198.03	\$198.03
- 4"		10-01-18	\$309.41	\$309.41
- 6"		10-01-18	\$618.84	\$618.84
- 8"		10-01-18	\$990.13	\$990.13
- 10"		10-01-18	\$1,423.31	\$1,423.31
- 12"		10-01-18	\$2,660.99	\$2,660.99
Volume Charge	22-263(b)(1)	10-01-18	\$2.55/Ccf	\$2.55/Ccf
Extra strength charge	22-263(b)(2)	10-01-18	\$0.324	\$0.324
Unit charge for BOD in dollars per pound; of which \$ 0.216 represents the user charge portion and \$ 0.108 represents capital charges				
Unit charge for suspended solids in dollars per pound; of which \$0.149 represents the user charge portion and \$0.073 represents capital charges		10-01-18	\$0.222	\$0.222
<b>Connection Fees</b>				
Water meter size:	22-264(b)			
- 5/8"		10-01-17	\$2,400	\$2,400
- 3/4"		10-01-17	\$3,600	\$3,600
- 1"		10-01-17	\$6,000	\$6,000
- 1 1/2"		10-01-17	\$12,000	\$12,000
- 2"		10-01-17	\$19,200	\$19,200
- 3"		10-01-17	\$38,400	\$38,400
- 4"		10-01-17	\$60,000	\$60,000
- 6"		10-01-17	\$120,000	\$120,000
- 8"		10-01-17	\$192,000	\$192,000
- 10"		10-01-17	\$276,000	\$276,000
- 12"		10-01-17	\$516,000	\$516,000
<b>Sewer Extension permit</b>				
Application for sanitary sewer extension permits	22-271(c)	06-21-10	\$300	\$300
<b>Hauled Liquid Waste</b>				
Waste activated sludge from package wastewater treatment plants and stabilization pond sludge	13-192(b)(1)	10-01-18	\$0.049/ gallon	\$0.049/ gallon
Portable/chemical toilet, domestic holding tank, septic tank, and other wastewater	13-192(b)(2)	10-01-18	\$0.092/ gallon	\$0.092/ gallon
Treatment service availability	13-192(b)(3)	10-01-18	\$12.37/load	\$12.37/load

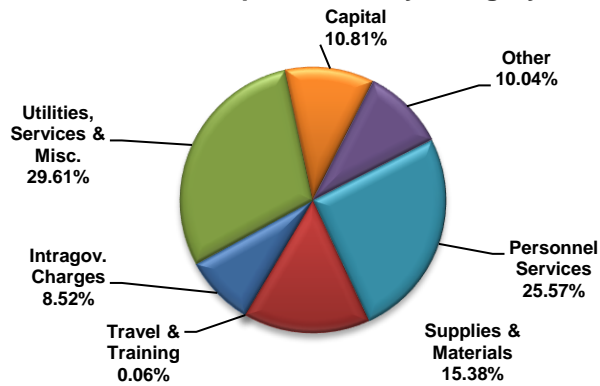
# Solid Waste Utility Fund (Enterprise Fund)



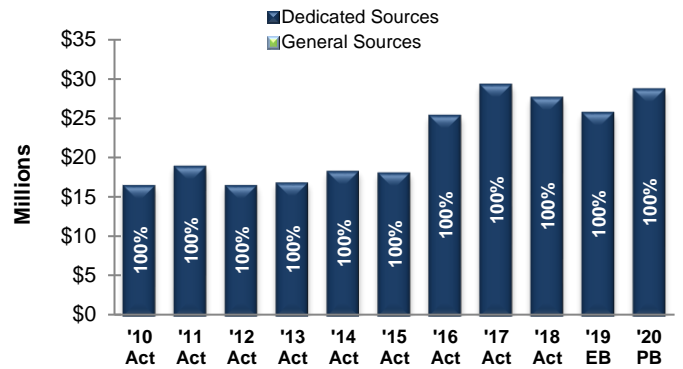
*City of Columbia  
Columbia, Missouri*

# Solid Waste Utility Fund - Summary

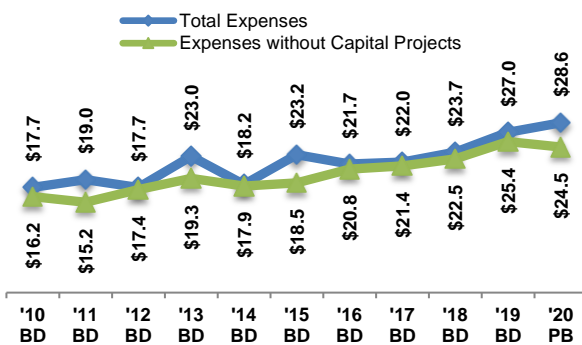
## FY 2020 Total Expenditures By Category



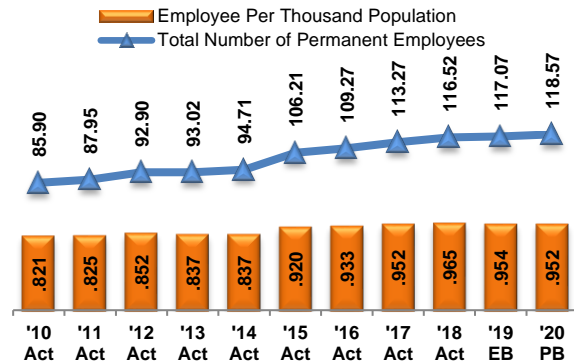
## Funding Sources



## Budgeted Expense History (in Millions)



## Permanent Positions



## Appropriations (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$5,986,906	\$7,021,784	\$6,567,405	\$7,317,862	\$296,078	4.2%
Supplies & Materials	\$4,454,215	\$4,760,597	\$4,246,527	\$4,401,652	(\$358,945)	(7.5%)
Travel & Training	\$18,451	\$17,400	\$16,900	\$17,400	\$0	0.0%
Intragov. Charges	\$2,271,527	\$2,460,343	\$2,460,343	\$2,438,446	(\$21,897)	(0.9%)
Utilities, Services & Misc.	\$9,039,248	\$5,315,246	\$5,469,449	\$8,473,071	\$3,157,825	59.4%
Capital	\$2,977,370	\$4,509,000	\$3,910,394	\$3,092,000	(\$1,417,000)	(31.4%)
Other	\$2,816,741	\$2,912,938	\$2,970,761	\$2,873,217	(\$39,721)	(1.4%)
<b>Total</b>	<b>\$27,564,458</b>	<b>\$26,997,308</b>	<b>\$25,641,779</b>	<b>\$28,613,648</b>	<b>\$1,616,340</b>	<b>6.0%</b>
Operating Expenses	\$17,129,014	\$20,396,187	\$19,581,441	\$20,914,248	\$518,061	2.5%
Non-Operating Expenses	\$443,836	\$300,224	\$357,975	\$285,788	(\$14,436)	(4.8%)
Debt Service	\$251,297	\$236,897	\$236,969	\$211,612	(\$25,285)	(10.7%)
Capital Additions	\$2,301,997	\$4,509,000	\$3,910,394	\$3,092,000	(\$1,417,000)	(31.4%)
Capital Projects	\$7,438,314	\$1,555,000	\$1,555,000	\$4,110,000	\$2,555,000	164.3%
<b>Total Expenses</b>	<b>\$27,564,458</b>	<b>\$26,997,308</b>	<b>\$25,641,779</b>	<b>\$28,613,648</b>	<b>\$1,616,340</b>	<b>6.0%</b>

## Funding Sources (Where the Money Comes From)

Grants and Capital Contrib	\$20,999	\$0	\$0	\$0	\$0	
Interest	\$110,407	\$400,000	\$400,000	\$400,000	\$0	0.0%
Fees and Service Charges	\$25,646,707	\$22,837,957	\$23,421,130	\$23,248,675	\$410,718	1.8%
Other Local Revenues	\$134,139	\$265,338	\$243,683	\$97,838	(\$167,500)	(63.1%)
Transfers	\$0	\$0	\$0	\$0	\$0	
Use of Prior Year Sources	\$1,652,206	\$3,494,013	\$1,576,966	\$4,867,135	\$1,373,122	39.3%
Less: Current Year Surplus	\$0	\$0	\$0	\$0	\$0	
<b>Dedicated Sources</b>	<b>\$27,564,458</b>	<b>\$26,997,308</b>	<b>\$25,641,779</b>	<b>\$28,613,648</b>	<b>\$1,616,340</b>	<b>6.0%</b>
General Sources	\$0	\$0	\$0	\$0	\$0	
<b>Total Funding Sources</b>	<b>\$27,564,458</b>	<b>\$26,997,308</b>	<b>\$25,641,779</b>	<b>\$28,613,648</b>	<b>\$1,616,340</b>	<b>6.0%</b>

## Department Summary

## Description

This utility is dedicated to the management of resources for the protection of public health. Human resources are managed to provide efficient refuse and recycling collection, material recovery, and disposal services utilizing sound engineering practices. Natural resources are managed through education, refuse and recycling management for the protection of the environment. There are over 48,350 Solid Waste Utility accounts served by the City.

## Department Objective/Goals

To provide an efficient collection, material recovery, and disposal service while protecting the environment

## Highlights/Significant Changes

- There are no rate or fee increases proposed for residential, commercial, and the landfill for FY 2020. A cost of service study is planned for FY 2020.
- The Utility is facing challenges with disposal of some recycling material. Prices for aluminum, tin and plastics #1 and #2 vary however, they have remained fairly consistent over the past two years. Prices for fiber (cardboard, office paper, newsprint and mixed paper) are declining steadily and vendors are beginning to charge for mixed paper. Plastics #3 - #7 are becoming difficult to dispose as bids for these materials are not being submitted.
- In FY 2020, the Solid Waste Utility anticipates hiring a consultant to provide a Cost of Service Study to evaluate the costs of current services. This study will be used to inform future rate increases.
- Utility is planning to add one Solid Waste Supervisor position in Commercial Refuse and Recycling Collections in FY 2020 to allow better distribution of supervisor responsibility among commercial collections staff.
- The Solid Waste Utility continues to face challenges recruiting and retaining qualified personnel in refuse collector positions. This is negatively impacting the collection of refuse and recycling resulting in an increase in the use of personnel from temporary staffing agencies. To address these issues, management has negotiated with the union to set a starting pay guideline of \$17 per hour for refuse collectors and \$18.70 per hour for Senior Refuse Collectors. The City will also hire temporary employees, allow them to obtain the license within six months, and apply for a permanent position at the new starting rate.

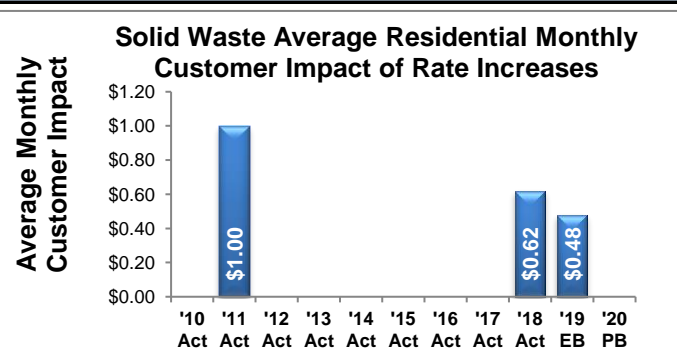
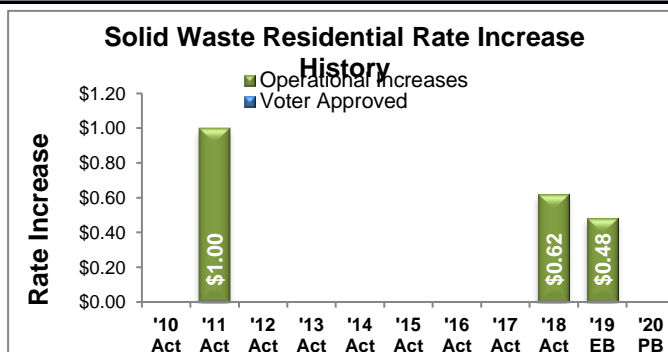
## Highlights/Significant Changes - continued

- The Solid Waste Utility continues to face challenges recruiting and retaining qualified personnel in equipment operator positions for landfill operations. In an effort to address the issue, management has negotiated with the union to establish a starting pay guideline of \$16.50 per hour. The department will also begin a program of hiring temporary employees without a commercial drivers license and allowing them the opportunity obtain the license within six months of employment and then apply for a permanent position at the new starting rate.
- Budget cuts of \$317,006 were taken to offset pay plan costs of \$236,348. These cuts include lower funding in vehicle maintenance, items for resale and large containers. While these funds have not been utilized in the most recent years, if extra maintenance is needed for a vehicle or there is a surge in the need for large containers or garbage/recycling bags, an appropriation would be needed by council.
- Personnel services includes the following pay package for FY 2020: classifications have been moved to new pay bands as recommended by our consultants which may have resulted in a move to minimum adjustment for some employees. There is funding included for an incremental move toward the midpoint for employees that have been in their classification for 3, 4, or 5 years. In order to help address compression issues, a time in class adjustment has been included which is equal to 0.5% for each year employees have been in their classification more than five years. A 0.5% across the board increase has been included for all employees who are below the maximum rate for their pay band (which has been increased by the across the board increase). Supervisor adjustments have been implemented in order to ensure supervisors make 1% above the highest hourly rate of employees they supervise.
- Supplies & Materials reflects a \$358,945 or 7.5% decrease due to budget cuts in items for resale and large containers.
- Utilities, Services & Miscellaneous category increased primarily due to CIP funding for FY 2020 projects. This also includes an increase for temp services needed to fill necessary positions due to a high number of vacancies.
- The Other category reflects a \$39,721 or 1.4% decrease due to a one-time transfer to the Employee Benefit Fund in FY 2019 that is not needed in FY 2020 and lower interest expenses.

Strategic Priority: Operational Excellence

- The Utility has transitioned 27 heavy-duty collection vehicles to Compressed Natural Gas (CNG) which is approximately 50% of the heavy-duty collection vehicles.

## Rate Increase Information



# Solid Waste Utility Fund

## Authorized Personnel

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
Administration	10.27	10.32	10.32	13.82	3.50
Commercial	22.00	21.51	21.51	24.17	2.66
Residential	25.20	22.95	22.95	21.55	(1.40)
Landfill	18.25	18.25	18.25	17.75	(0.50)
University	2.30	2.64	2.64	0.00	(2.64)
Recycling	38.50	41.40	41.40	41.28	(0.12)
<b>Total Personnel</b>	<b>116.52</b>	<b>117.07</b>	<b>117.07</b>	<b>118.57</b>	<b>1.50</b>
Permanent Full-Time	114.77	116.32	116.32	117.82	1.50
Permanent Part-Time	1.75	0.75	0.75	0.75	
<b>Total Permanent</b>	<b>116.52</b>	<b>117.07</b>	<b>117.07</b>	<b>118.57</b>	<b>1.50</b>

## Budget Detail By Division

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
<b>Administration</b>						
Personnel Services	\$800,592	\$817,657	\$814,554	\$1,090,673	\$273,016	33.4%
Supplies and Materials	\$22,078	\$32,206	\$29,507	\$28,800	(\$3,406)	(10.6%)
Travel and Training	\$11,696	\$8,500	\$8,500	\$8,500	\$0	0.0%
Intragovernmental Charges	\$1,337,873	\$1,454,756	\$1,454,756	\$1,291,000	(\$163,756)	(11.3%)
Utilities, Services, & Misc.	\$169,918	\$168,460	\$161,334	\$245,015	\$76,555	45.4%
Capital	\$0	\$0	\$0	\$56,000	\$56,000	
Other	\$696,638	\$676,514	\$676,586	\$636,793	(\$39,721)	(5.9%)
<b>Total</b>	<b>\$3,038,795</b>	<b>\$3,158,093</b>	<b>\$3,145,237</b>	<b>\$3,356,781</b>	<b>\$198,688</b>	<b>6.3%</b>
<b>Commercial</b>						
Personnel Services	\$1,225,808	\$1,401,743	\$1,358,028	\$1,526,049	\$124,306	8.9%
Supplies and Materials	\$1,073,557	\$1,136,694	\$1,056,442	\$1,180,608	\$43,914	3.9%
Travel and Training	\$707	\$1,000	\$1,000	\$1,000	\$0	0.0%
Intragovernmental Charges	\$199,569	\$224,412	\$224,412	\$291,185	\$66,773	29.8%
Utilities, Services, & Misc.	\$364,269	\$574,144	\$523,135	\$725,594	\$151,450	26.4%
Capital	\$811,301	\$2,066,500	\$1,571,656	\$1,209,000	(\$857,500)	(41.5%)
Other	\$536,966	\$468,546	\$526,297	\$468,546	\$0	0.0%
<b>Total</b>	<b>\$4,212,177</b>	<b>\$5,873,039</b>	<b>\$5,260,970</b>	<b>\$5,401,982</b>	<b>(\$471,057)</b>	<b>(8.0%)</b>
<b>Residential</b>						
Personnel Services	\$908,386	\$1,035,090	\$1,035,492	\$1,307,315	\$272,225	26.3%
Supplies and Materials	\$1,035,462	\$1,524,471	\$1,099,490	\$1,130,226	(\$394,245)	(25.9%)
Travel and Training	\$525	\$600	\$600	\$600	\$0	0.0%
Intragovernmental Charges	\$333,338	\$361,894	\$361,894	\$427,537	\$65,643	18.1%
Utilities, Services, & Misc.	\$451,194	\$742,059	\$740,329	\$750,977	\$8,918	1.2%
Capital	\$249,238	\$495,000	\$495,000	\$97,000	(\$398,000)	(80.4%)
Other	\$286,813	\$213,317	\$213,317	\$213,317	\$0	0.0%
<b>Total</b>	<b>\$3,264,956</b>	<b>\$4,372,431</b>	<b>\$3,946,122</b>	<b>\$3,926,972</b>	<b>(\$445,459)</b>	<b>(10.2%)</b>
<b>Landfill</b>						
Personnel Services	\$962,741	\$1,170,197	\$1,054,611	\$1,107,838	(\$62,359)	(5.3%)
Supplies and Materials	\$682,127	\$682,683	\$822,200	\$922,914	\$240,231	35.2%
Travel and Training	\$2,218	\$3,700	\$3,200	\$3,700	\$0	0.0%
Intragovernmental Charges	\$114,326	\$113,274	\$113,274	\$140,476	\$27,202	24.0%
Utilities, Services, & Misc.	\$1,574,665	\$1,852,501	\$2,105,546	\$2,193,954	\$341,453	18.4%
Capital	\$1,122,567	\$862,000	\$761,345	\$1,270,000	\$408,000	47.3%
Other	\$763,615	\$1,050,000	\$1,050,000	\$1,050,000	\$0	0.0%
<b>Total</b>	<b>\$5,222,259</b>	<b>\$5,734,355</b>	<b>\$5,910,176</b>	<b>\$6,688,882</b>	<b>\$954,527</b>	<b>16.6%</b>

# Solid Waste

## Budget Detail By Division

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
<b>University</b>						
Personnel Services	\$160,036	\$165,890	\$167,275	\$0	(\$165,890)	(100.0%)
Supplies and Materials	\$164,894	\$174,580	\$167,820	\$0	(\$174,580)	(100.0%)
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$16,913	\$21,441	\$21,441	\$17,173	(\$4,268)	(19.9%)
Utilities, Services, & Misc.	\$41,362	\$42,772	\$42,722	\$0	(\$42,772)	(100.0%)
Capital	\$42,329	\$245,000	\$245,000	\$0	(\$245,000)	(100.0%)
Other	\$53,982	\$46,135	\$46,135	\$46,135	\$0	0.0%
<b>Total</b>	<b>\$479,516</b>	<b>\$695,818</b>	<b>\$690,393</b>	<b>\$63,308</b>	<b>(\$632,510)</b>	<b>(90.9%)</b>
<b>Recycling</b>						
Personnel Services	\$1,928,014	\$2,431,207	\$2,137,445	\$2,285,987	(\$145,220)	(6.0%)
Supplies and Materials	\$903,693	\$1,209,963	\$1,071,068	\$1,139,104	(\$70,859)	(5.9%)
Travel and Training	\$3,305	\$3,600	\$3,600	\$3,600	\$0	0.0%
Intragovernmental Charges	\$269,508	\$284,566	\$284,566	\$271,075	(\$13,491)	(4.7%)
Utilities, Services, & Misc.	\$248,632	\$380,310	\$341,383	\$447,531	\$67,221	17.7%
Capital	\$76,562	\$840,500	\$837,393	\$460,000	(\$380,500)	(45.3%)
Other	\$478,727	\$458,426	\$458,426	\$458,426	\$0	0.0%
<b>Total</b>	<b>\$3,908,441</b>	<b>\$5,608,572</b>	<b>\$5,133,881</b>	<b>\$5,065,723</b>	<b>(\$542,849)</b>	<b>(9.7%)</b>
<b>Capital Projects</b>						
Personnel Services	\$1,329	\$0	\$0	\$0	\$0	
Supplies and Materials	\$572,404	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$6,189,208	\$1,555,000	\$1,555,000	\$4,110,000	\$2,555,000	164.3%
Capital	\$675,373	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$7,438,314</b>	<b>\$1,555,000</b>	<b>\$1,555,000</b>	<b>\$4,110,000</b>	<b>\$2,555,000</b>	<b>164.3%</b>
<b>Department Totals</b>						
Personnel Services	\$5,986,906	\$7,021,784	\$6,567,405	\$7,317,862	\$296,078	4.2%
Supplies and Materials	\$4,454,215	\$4,760,597	\$4,246,527	\$4,401,652	(\$358,945)	(7.5%)
Travel and Training	\$18,451	\$17,400	\$16,900	\$17,400	\$0	0.0%
Intragovernmental Charges	\$2,271,527	\$2,460,343	\$2,460,343	\$2,438,446	(\$21,897)	(0.9%)
Utilities, Services, & Misc.	\$9,039,248	\$5,315,246	\$5,469,449	\$8,473,071	\$3,157,825	59.4%
Capital	\$2,977,370	\$4,509,000	\$3,910,394	\$3,092,000	(\$1,417,000)	(31.4%)
Other	\$2,816,741	\$2,912,938	\$2,970,761	\$2,873,217	(\$39,721)	(1.4%)
<b>Total</b>	<b>\$27,564,458</b>	<b>\$26,997,308</b>	<b>\$25,641,779</b>	<b>\$28,613,648</b>	<b>\$1,616,340</b>	<b>6.0%</b>

# Solid Waste Utility Fund

## Authorized Personnel By Division

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
<b>Administration:</b>					
9905 - Deputy City Manager	0.12	0.12	0.12	0.12	
4502 - Sr. Rate Analyst ###	0.00	0.00	0.00	0.45	0.45
4501 - Rate Analyst ###	0.50	0.45	0.45	0.45	
2990 - Director, Columbia Utilities	0.10	0.10	0.10	0.10	
2981 - Asst Dir, Columbia Utilities PE ^^^	0.00	0.00	0.45	0.45	
2980 - Asst Dir, Columbia Utilities ^^^	0.55	0.55	0.10	0.15	0.05
2218 - Solid Waste Supv III +	0.00	0.00	0.00	2.00	2.00
2209 - Recovery Superintendent	1.00	1.00	1.00	1.00	
2206 - Solid Waste Collection Superint.	1.00	1.00	1.00	1.00	
2205 - Solid Waste Manager	1.00	1.00	1.00	1.00	
2003 - Custodian - 773	1.00	1.00	1.00	1.00	
1215 - Billing Auditor ****	0.00	0.10	0.10	0.10	
1007 - Administrative Supervisor	1.00	1.00	1.00	1.00	
1006 - Senior Admin. Support Asst. ++	3.00	3.00	3.00	4.00	1.00
1005 - Administrative Support Asst.	1.00	1.00	1.00	1.00	
<b>Total Personnel</b>	<b>10.27</b>	<b>10.32</b>	<b>10.32</b>	<b>13.82</b>	<b>3.50</b>
Permanent Full-Time	10.27	10.32	10.32	13.82	3.50
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>10.27</b>	<b>10.32</b>	<b>10.32</b>	<b>13.82</b>	<b>3.50</b>
<b>Commercial:</b>					
2222 - Container Maint Technician ##	3.00	3.00	3.00	2.40	(0.60)
2218 - Solid Waste Supervisor III ##	1.00	1.00	1.00	0.00	(1.00)
2217 - Solid Waste Supervisor II ^	1.90	1.90	1.90	2.53	0.63
2214 - Senior Refuse Collector-773 * ^	13.10	13.14	13.14	17.13	3.99
2213 - Refuse Collector - 773 ^^	0.00	0.00	0.00	2.11	2.11
2213 - Refuse Collector II - 773 *** ^ ^^	3.00	2.47	2.47	0.00	(2.47)
<b>Total Personnel</b>	<b>22.00</b>	<b>21.51</b>	<b>21.51</b>	<b>24.17</b>	<b>2.66</b>
Permanent Full-Time	21.75	21.51	21.51	24.17	2.66
Permanent Part-Time	0.25	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>22.00</b>	<b>21.51</b>	<b>21.51</b>	<b>24.17</b>	<b>2.66</b>
<b>Residential:</b>					
2222 - Container Maint Technician ##	0.00	0.00	0.00	0.60	0.60
2218 - Solid Waste Supervisor III ##	1.00	1.00	1.00	0.00	(1.00)
2217 - Solid Waste Supervisor II ^	1.00	1.00	1.00	1.55	0.55
2214 - Senior Refuse Collector-773 ^	12.20	13.12	13.12	12.35	(0.77)
2213 - Refuse Collector - 773 ^^	0.00	0.00	0.00	7.05	7.05
2213 - Refuse Collector II - 773 *** ^ ^^	11.00	7.83	7.83	0.00	(7.83)
<b>Total Personnel</b>	<b>25.20</b>	<b>22.95</b>	<b>22.95</b>	<b>21.55</b>	<b>(1.40)</b>
Permanent Full-Time	25.20	22.95	22.95	21.55	(1.40)
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>25.20</b>	<b>22.95</b>	<b>22.95</b>	<b>21.55</b>	<b>(1.40)</b>

\* In FY 2019, 0.05 FTE Rate Analyst was reallocated to Storm Water.

\*\* In FY 2019, 0.50 FTE Senior Refuse Collector was added, and 0.46 was reallocated to other divisions within Solid Waste Utility Fund.

\*\*\* In FY 2019, these positions were reallocated to the Recycling division of Solid Waste.

\*\*\*\* In FY 2019, 0.10 FTE Billing Auditor was reallocated from Utility Customer Service to Solid Waste.

# In FY 2019, Eq Op III-773 positions were reassigned as Senior Eq Op-773 and Eq Op II-773 were reassigned as Eq Op-773

## In FY 2020, 0.60 FTE Container Maint Tech was reallocated from Commercial to Residential; 2.00 FTE Sol Waste Supv III were reallocated to Admin;

### In FY 2020, 0.45 FTE Rate Analyst was reassigned to a Sr. Rate Analyst, and 0.45 FTE Rate Analyst was reallocated from Water & Electric

^ In FY 2020, positions were reallocated between divisions to reflect time spent in the various areas

^^ In FY 2020, Equipment Oper and Senior Equip Oper classifications were consolidated to CDL Operator

^^^ In FY 2020, Refuse Collector II classifications were consolidated to Refuse Collector

^^^^ In FY 2019 mid-year, 0.45 FTE Asst Dir City Util was reassigned to a Asst Dir City Util PE. In FY 2020, 0.05 FTE Asst Dir City Util was reallocated from UCS

+ In FY 2020, 2.00 FTE Solid Waste Supv III were reallocated from Commercial to Residential

++In FY 2020, 1.00 FTE Sr ASA was reallocated from Landfill and Material Recovery



## Authorized Personnel By Division - continued

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
<b>Landfill:</b>					
5114 - Bioreactor Specialist	1.00	1.00	1.00	1.00	
2303 - Equipment Operator III-773 ** #	10.00	0.00	0.00	0.00	
2303 - CDL Operator - 773 ^^	0.00	0.00	0.00	10.00	10.00
2303 - Senior Equipment Operator-773 #	0.00	9.00	9.00	0.00	(9.00)
2300 - Equipment Operator II-773 #	1.00	0.00	0.00	0.00	
2300 - Equipment Operator-773 #	0.00	1.00	1.00	0.00	(1.00)
2220 - Traffic Control Operator - 773	1.00	1.00	1.00	1.00	
2218 - Solid Waste Supervisor III	1.00	1.00	1.00	1.00	
2217 - Solid Waste Supervisor II	1.00	1.00	1.00	1.00	
2216 - Solid Waste Supervisor I *	0.00	1.00	1.00	1.00	
2207 - Landfill Superintendent	1.00	1.00	1.00	1.00	
1201 - Cashier	1.75	1.75	1.75	1.75	
1006 - Senior Admin. Support Assistant ^	0.50	0.50	0.50	0.00	(0.50)
<b>Total Personnel</b>	<b>18.25</b>	<b>18.25</b>	<b>18.25</b>	<b>17.75</b>	<b>(0.50)</b>
Permanent Full-Time	17.50	17.50	17.50	17.00	(0.50)
Permanent Part-Time	0.75	0.75	0.75	0.75	
<b>Total Permanent</b>	<b>18.25</b>	<b>18.25</b>	<b>18.25</b>	<b>17.75</b>	<b>(0.50)</b>
<b>University:</b>					
2217 - Solid Waste Supervisor II ^	0.10	0.10	0.10	0.00	(0.10)
2214 - Senior Refuse Collector - 773 ^	1.20	1.74	1.74	0.00	(1.74)
2213 - Refuse Collector II - 773 # *** ^	1.00	0.80	0.80	0.00	(0.80)
<b>Total Personnel</b>	<b>2.30</b>	<b>2.64</b>	<b>2.64</b>	<b>0.00</b>	<b>(2.64)</b>
Permanent Full-Time	2.30	2.64	2.64	0.00	(2.64)
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>2.30</b>	<b>2.64</b>	<b>2.64</b>	<b>0.00</b>	<b>(2.64)</b>
<b>Recycling:</b>					
6108 - Warehouse Operator -773	0.00	3.00	3.00	3.00	
2299 - Equipment Operator I-773	3.00	0.00	0.00	0.00	
2217 - Solid Waste Supervisor II ^	4.00	4.00	4.00	3.92	(0.08)
2214 - Senior Refuse Collector-773 *	17.00	16.00	16.00	14.52	(1.48)
2213 - Refuse Collector - 773 ^^	0.00	0.00	0.00	5.84	5.84
2213 - Refuse Collector II-773 ^^	0.00	3.90	3.90	0.00	(3.90)
2210 - Material Handler-773 ^	14.00	14.00	14.00	14.00	
1006 - Senior Admin. Support Assistant ^	0.50	0.50	0.50	0.00	(0.50)
<b>Total Personnel</b>	<b>38.50</b>	<b>41.40</b>	<b>41.40</b>	<b>41.28</b>	<b>(0.12)</b>
Permanent Full-Time	37.75	41.40	41.40	41.28	(0.12)
Permanent Part-Time	0.75	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>38.50</b>	<b>41.40</b>	<b>41.40</b>	<b>41.28</b>	<b>(0.12)</b>
<b>Department Totals</b>					
Permanent Full-Time	114.77	116.32	116.32	117.82	1.50
Permanent Part-Time	1.75	0.75	0.75	0.75	
<b>Total Permanent</b>	<b>116.52</b>	<b>117.07</b>	<b>117.07</b>	<b>118.57</b>	<b>1.50</b>

\* In FY 2019, 3.90 FTE Senior Refuse Collectors were reallocated from other divisions within Solid Waste

\*\* In FY 2019, 1.00 FTE Equipment Operator III was reclassified to 1.00 FTE Solid Waste Supervisor I

# In FY 2019, Eq Op III-773 positions were reassigned as Senior Eq Op-773 and Eq Op II-773 were reassigned as Eq Op-773

## In FY 2019, Equipment Operator I-773 was reclassified to Warehouse Operator-773

^ In FY 2020, positions were reallocated between divisions to reflect time spent in the various areas

^^ In FY 2020, Refuse Collector II classifications were consolidated to Refuse Collector



## Capital Projects - Major Projects and Fiscal Impact

### Major Projects

- Landfill Expansion Permitting began in FY 2019. The initial phase has been completed and the Preliminary Site Investigation and the Detailed Site Investigation Work Plan have both been approved by the Missouri Department of Natural Resources. This is a multi-year project to get authority for new bioreactor landfill disposal area within the footprint of the City's existing Landfill property. The project involves extensive subsurface and geotechnical evaluations, public involvement and community outreach, landfill conceptual design, land permit application, and necessary regulatory support to get approvals from MDNR. The Detailed Site Investigation is anticipated to begin soon and continue into 2021.

### Fiscal Impact

- There are no rate increases proposed in FY 2020. A Cost of Service study is planned to be completed in FY 2020.

### CIP projects scheduled for fiscal year 2020:

- Construct improvements to the fueling station at the existing Landfill Fueling station to accommodate collection vehicles that will be stored on site now that operations has relocated to the new Administration and Collection facility.
- Construct improvements to the Landfill security gate in order to maintain proper security measures for the Landfill site while allowing collections and administrative staff to enter and exit the landfill during the early morning and evening hours when the Landfill is closed to the public.
- Construct a vehicle wash bay and an additional vehicle maintenance bay at the landfill to accommodate solid waste equipment and collection vehicles.
- Construct a vehicle storage shelter for approximately 20 solid waste collection vehicles at the landfill.

## Solid Waste

## Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
<b>Solid Waste</b>								
<b>1 Annual Landfill Gas Recovery Project - RF031 [ID: 883]</b>							<b>2014</b>	
Ent Rev			\$100,000	\$100,000	\$100,000	\$500,000		
<b>Total</b>			<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$500,000</b>		
<b>2 CID Special Project - RF067 [ID: 2055]</b>							<b>2018</b>	<b>2018</b>
Ent Rev	\$15,000							
<b>Total</b>	<b>\$15,000</b>							
<b>3 Household Hazardous Waste Collectin Facility RF069 [ID: 882]</b>							<b>2020</b>	<b>2021</b>
Ent Rev	\$50,000	\$300,000						
<b>Total</b>	<b>\$50,000</b>	<b>\$300,000</b>						
<b>4 Landfill Employee Parking Lot [ID: 2097]</b>							<b>2021</b>	<b>2021</b>
Ent Rev		\$140,000						
<b>Total</b>		<b>\$140,000</b>						
<b>5 Landfill Expansion Permitting - RF061 [ID: 1585]</b>							<b>2017</b>	<b>2020</b>
Ent Rev	\$200,000	\$300,000						
<b>Total</b>	<b>\$200,000</b>	<b>\$300,000</b>						
<b>6 Landfill Fuel Station Pump Addition - RF060 [ID: 1995]</b>							<b>2017</b>	<b>2017</b>
Ent Rev	\$50,000							
<b>Total</b>	<b>\$50,000</b>							
<b>7 Landfill Gate Improvements - RF066 [ID: 2054]</b>							<b>2018</b>	<b>2018</b>
Ent Rev	\$70,000							
<b>Total</b>	<b>\$70,000</b>							
<b>8 Landfill Heavy Equipment Storage Shelter [ID: 2096]</b>							<b>2021</b>	<b>2022</b>
Ent Rev		\$50,000	\$450,000					
<b>Total</b>		<b>\$50,000</b>	<b>\$450,000</b>					
<b>9 LF Station Facility Improvements Phs2 - RF062 [ID: 2034]</b>							<b>2018</b>	<b>2019</b>
Ent Rev	\$350,000							
<b>Total</b>	<b>\$350,000</b>							
<b>10 North Route B Recycling Drop-Off Site - RF072 [ID: 2092]</b>							<b>2020</b>	<b>2020</b>
Ent Rev	\$150,000							
<b>Total</b>	<b>\$150,000</b>							
<b>11 Small Vehicle Drop-Off Facility - RF070 [ID: 2093]</b>							<b>2019</b>	<b>2020</b>
Ent Rev	\$300,000							
<b>Total</b>	<b>\$300,000</b>							
<b>12 Vehicle Storage Shelters - RF064 [ID: 2035]</b>							<b>2019</b>	<b>2020</b>
Ent Rev	\$225,000							
<b>Total</b>	<b>\$225,000</b>							
<b>13 Vehicle Wash Bay - RF065 [ID: 2033]</b>							<b>2019</b>	<b>2020</b>
Ent Rev	\$700,000							
<b>Total</b>	<b>\$700,000</b>							
<b>14 West Broadway Recycling Drop-Off Site - RF071 [ID: 2091]</b>							<b>2019</b>	<b>2019</b>
<b>Total</b>								

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

## Solid Waste

## Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
<b>Solid Waste</b>								
<b>15 Landfill Scale House Relocation &amp; Road Improvement [ID: 2095]</b>							<b>2022</b>	<b>2023</b>
Ent Rev			\$250,000	\$2,250,000				
<b>Total</b>			<b>\$250,000</b>	<b>\$2,250,000</b>				
<b>16 Material Recovery Facility Expansion Phase 2 [ID: 1551]</b>							<b>2022</b>	<b>2024</b>
Ent Rev		\$300,000	\$350,000					
Future Bond					\$10,500,000			
<b>Total</b>		<b>\$300,000</b>	<b>\$350,000</b>		<b>\$10,500,000</b>			
<b>17 Bioreactor Landfill Cell #7 [ID: 1944]</b>							<b>2024</b>	<b>2027</b>
Ent Rev	\$2,000,000		\$2,000,000			\$5,000,000		
<b>Total</b>	<b>\$2,000,000</b>		<b>\$2,000,000</b>			<b>\$5,000,000</b>		

### Solid Waste Funding Source Summary

Ent Rev	\$4,110,000	\$1,090,000	\$3,150,000	\$2,350,000	\$100,000	\$5,500,000
<b>New Funding</b>	<b>\$4,110,000</b>	<b>\$1,090,000</b>	<b>\$3,150,000</b>	<b>\$2,350,000</b>	<b>\$100,000</b>	<b>\$5,500,000</b>
Future Bond					\$10,500,000	
<b>Total</b>	<b>\$4,110,000</b>	<b>\$1,090,000</b>	<b>\$3,150,000</b>	<b>\$2,350,000</b>	<b>\$10,600,000</b>	<b>\$5,500,000</b>

### Solid Waste Current Capital Projects

1	912 E Walnut (SW Collection Site) [ID: 2110]	2018	2018
2	Bioreactor Landfill Cell #6 - RF059 [ID: 1522]	2016	2017
3	Landfill Wetlands - RF057 [ID: 1788]	2014	2017
4	Leachate Storage & Handling - RF051 [ID: 1778]	2016	2017
5	LF Operations Center Building Improvements - RF063 [ID: 2036]	2021	2022
6	Material Recovery Facility Phase 1 - RF055 [ID: 884]	2017	2018

### Solid Waste Impact of Capital Projects

<b>Annual Landfill Gas Recovery Project - RF031 [ID: 883]</b>
Gas recovery system required in order for the landfill to meet State and Federal regulations.
<b>Bioreactor Landfill Cell #6 - RF059 [ID: 1522]</b>
Project is necessary in order to provide sufficient airspace to continue refuse disposal operations at the Columbia Landfill.
<b>Bioreactor Landfill Cell #7 [ID: 1944]</b>
Continued disposal services for city collections as well as regional waste disposal.
<b>Bioreactor Landfill Cell #8 [ID: 2037]</b>
Allow landfilling operations to continue.
<b>Bioreactor Landfill Cell #9 [ID: 2038]</b>
Allow landfilling operations to continue.
<b>Landfill Employee Parking Lot [ID: 2097]</b>
Improve employee safety
<b>Landfill Expansion Permitting - RF061 [ID: 1585]</b>
Preparation for future operation

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

## Solid Waste

## Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
<b>Solid Waste Impact of Capital Projects</b>								
<b>Solid Waste</b>								
Landfill Fuel Station Pump Addition - RF060 [ID: 1995]								
Daily use by route trucks once collections relocates to the site								
Landfill Scale House Relocation & Road Improvement [ID: 2095]								
Improve vehicular safety and improve reliability of scale house by providing redundant inbound and outbound scales								
Landfill Wetlands - RF057 [ID: 1788]								
Help maintain regulatory compliance; improve water quality.								
Leachate Storage & Handling - RF051 [ID: 1778]								
Attain clean water regulatory compliance for WWTP; provide feed water for bioreactor operation.								
LF Station Facility Improvements Phs2 - RF062 [ID: 2034]								
Allow for fueling at vehicles during inclement weather.								
Material Recovery Facility Expansion Phase 2 [ID: 1551]								
Expansion and modernization of facility for anticipated growth.								
North Route B Recycling Drop-Off Site - RF072 [ID: 2092]								
Improve recycling drop-off service for the north-east side of Columbia								
Vehicle Storage Shelters - RF064 [ID: 2035]								
Covered parking & block heater outlets for collection vehicles.								
Vehicle Wash Bay - RF065 [ID: 2033]								
All SW Ops to routinely wash equipment & vehicles								
West Broadway Recycling Drop-Off Site - RF071 [ID: 2091]								
Improve recycling drop-off service for the west side of Columbia.								

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

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# Solid Waste System Bonds

## Debt Service Information

	<u>Original Issue</u>	<u>Interest Rates</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
'12 Special Obligation Refunding Bonds, Series 2012C (05/21/12)	\$2,650,000	2.00%	02/01/21	\$635,000

In May 2012, the City issued \$29,515,000 of Special Obligation Refunding Bonds. A portion of this issue, \$2,650,000 was to currently refund the outstanding portion, \$2,630,000 of the City's Special Obligation Bonds, Series 2001B.

	<u>Original Issue</u>	<u>Interest Rates</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
'15 Solid Waste System Special Oblig. Refunding Bonds (12/8/15)	\$1,235,000	2.00%-5.00%	02/01/26	\$595,000

In December 2015, the City issued \$7,080,000 of Special Obligation Revenue Refunding Bonds. A portion of this issue, \$1,235,000 was to currently refund the outstanding portion of, \$1,235,000 of the City's Special Obligation Revenue Refunding and Improvement Bonds, Series 2006 solid waste portions.

	<u>Original Issue</u>	<u>Interest Rates</u>	<u>Maturity Date</u>	<u>Amount Outstanding</u>
'17 Solid Waste System Special Oblig. Bonds (04/19/17)	\$5,520,000	3.00%-3.375%	02/01/37	\$5,105,000

In April 2017, the City issued \$5,520,000 of Special Obligation Revenue Bonds. These bonds were issued to fund the construction of Landfill Cell #6.

## Debt Service Requirements

### Special Obligation and Refunding Solid Waste Bonds

<u>Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2020	\$610,000	\$179,125	\$789,125
2021	\$625,000	\$162,175	\$787,175
2022	\$310,000	\$149,350	\$459,350
2023	\$320,000	\$140,725	\$460,725
2024	\$330,000	\$131,719	\$461,719
2025	\$335,000	\$122,328	\$457,328
2026	\$360,000	\$112,419	\$472,419
2027	\$270,000	\$103,219	\$373,219
2028	\$275,000	\$95,044	\$370,044
2029	\$285,000	\$86,644	\$371,644
2030	\$295,000	\$77,944	\$372,944
2031	\$300,000	\$69,019	\$369,019
2032	\$310,000	\$59,869	\$369,869
2033	\$320,000	\$50,219	\$370,219
2034	\$330,000	\$40,063	\$370,063
2035	\$340,000	\$29,381	\$369,381
2036	\$355,000	\$18,088	\$373,088
2037	\$365,000	\$6,159	\$371,159
<b>Total</b>	<b>\$6,335,000</b>	<b>\$1,633,490</b>	<b>\$7,968,490</b>

# Solid Waste Utility Fund

## Loans Between Funds

### 04/05/10 Loan from Designated Loan Fund for Waco Road Land Acquisition

Original Issue - \$1,025,000  
 Balance As of 9/30/2019- \$233,132  
 Maturity Date - 09/30/2020  
 Ordinance #020590

<u>Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2020	\$118,504	\$2,149	\$120,653
<b>Total</b>	<b>\$118,504</b>	<b>\$2,149</b>	<b>\$120,653</b>

### 10/01/15 Loan from Designated Loan Fund for Collection and Administration Building Relocation at Landfill

Original Issue - \$2,500,000  
 Balance As of 9/30/2019 - \$1,876,317  
 Maturity Date - 09/30/2025

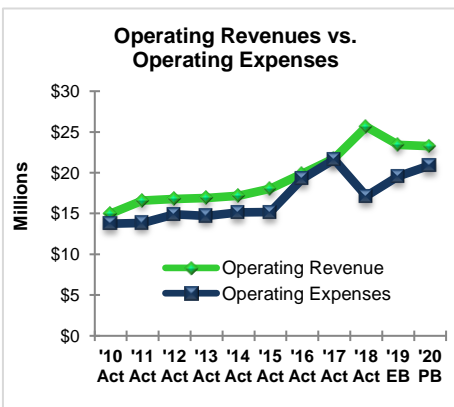
<u>Year</u>	<u>Principal Requirements</u>	<u>Interest Requirements</u>	<u>Total Requirements</u>
2020	\$226,463	\$30,038	\$256,501
2021	\$231,611	\$24,889	\$256,500
2022	\$236,876	\$19,624	\$256,500
2023	\$242,261	\$14,239	\$256,500
2024	\$247,769	\$8,732	\$256,501
2025	\$253,401	\$3,099	\$256,500
<b>Total</b>	<b>\$1,438,381</b>	<b>\$100,621</b>	<b>\$1,539,002</b>

# Statement of Revenues, Expenses, and Changes in Fund Net Position

## Solid Waste Utility Fund

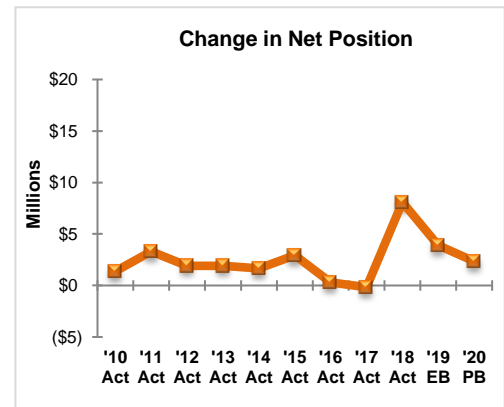
	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Operating Revenues:</b>				
Commercial Charges	\$5,156,883	\$5,031,344	\$5,896,100	\$8,566,900
Residential Charges	\$9,785,293	\$9,945,866	\$9,883,266	\$9,659,500
Roll-Off Service Charges	\$1,728,320	\$1,742,100	\$1,853,000	\$0
Landfill Fees	\$6,874,378	\$4,186,358	\$3,746,745	\$3,829,075
University Fees	\$766,189	\$710,500	\$817,800	\$0
Recycling	\$1,086,309	\$1,000,200	\$973,500	\$973,700
Other Misc. Operating Revenues	\$249,335	\$221,589	\$250,719	\$219,500
<b>Total Operating Revenues</b>	<b>\$25,646,707</b>	<b>\$22,837,957</b>	<b>\$23,421,130</b>	<b>\$23,248,675</b>
<b>Operating Expenses:</b>				
Personnel Services	\$5,985,577	\$7,021,784	\$6,567,405	\$7,317,862
Supplies & Materials	\$3,881,811	\$4,760,597	\$4,246,527	\$4,401,652
Travel & Training	\$18,451	\$17,400	\$16,900	\$17,400
Intragovernmental Charges	\$2,271,527	\$2,460,343	\$2,460,343	\$2,438,446
Utilities, Services & Other Misc.	\$2,850,040	\$3,760,246	\$3,914,449	\$4,363,071
Depreciation	\$2,121,608	\$2,375,817	\$2,375,817	\$2,375,817
<b>Total Operating Expenses</b>	<b>\$17,129,014</b>	<b>\$20,396,187</b>	<b>\$19,581,441</b>	<b>\$20,914,248</b>
<b>Operating Income (Loss)</b>	<b>\$8,517,693</b>	<b>\$2,441,770</b>	<b>\$3,839,689</b>	<b>\$2,334,427</b>
<b>Non-Operating Revenues:</b>				
Investment Revenue	\$110,407	\$400,000	\$400,000	\$400,000
Revenue From Other Gov't Units	\$20,999	\$0	\$0	\$0
Misc. Non-Operating Revenue	\$134,139	\$265,338	\$243,683	\$97,838
<b>Total Non-Operating Revenues</b>	<b>\$265,545</b>	<b>\$665,338</b>	<b>\$643,683</b>	<b>\$497,838</b>
<b>Non-Operating Expenses:</b>				
Interest Expense	\$250,713	\$236,597	\$236,597	\$211,312
Bank & Paying Agent Fees	\$584	\$300	\$372	\$300
Loss on Disposal Assets	\$138,168	\$0	\$57,751	\$0
<b>Total Non-Operating Expenses</b>	<b>\$389,465</b>	<b>\$236,897</b>	<b>\$294,720</b>	<b>\$211,612</b>
<b>Total Non-Operating Revenues (Expenses)</b>	<b>(\$123,920)</b>	<b>\$428,441</b>	<b>\$348,963</b>	<b>\$286,226</b>
<b>Income (Loss) Before Contrib and Transfers</b>	<b>\$8,393,773</b>	<b>\$2,870,211</b>	<b>\$4,188,652</b>	<b>\$2,620,653</b>
Capital Contribution	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0
Transfers Out	(\$305,668)	(\$300,224)	(\$300,224)	(\$285,788)
<b>Total Transfers and Contributions</b>	<b>(\$305,668)</b>	<b>(\$300,224)</b>	<b>(\$300,224)</b>	<b>(\$285,788)</b>
<b>Changes in Net Position</b>	<b>\$8,088,105</b>	<b>\$2,569,987</b>	<b>\$3,888,428</b>	<b>\$2,334,865</b>
Net Position - Beginning	\$26,840,731	\$34,928,836	\$34,928,836	\$38,817,264
<b>Net Position - Ending</b>	<b>\$34,928,836</b>	<b>\$37,498,823</b>	<b>\$38,817,264</b>	<b>\$41,152,129</b>

Note: This statement does not include capital addition, capital project, or debt principal payments.



Operating revenues have exceeded operating expenses for the period from FY 2010 to FY 2020. This is necessary to fund capital projects. In FY 2019, landfill fees increased to help fund capital projects and a 3% increase in all other areas to help fund pay plan changes approved by the Council. There are no rate increases in FY 2020.

The fund has experienced a positive change in net position for the entire period shown, except for FY 2017. The income is used to fund capital projects and ensure the financial stability of the fund.





**Financial Sources and Uses  
Solid Waste Utility Fund**

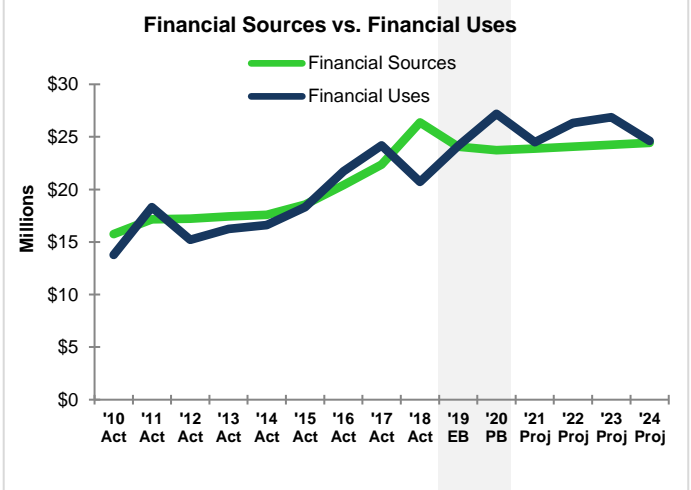
	<b>Actual FY 2018</b>	<b>Adj. Budget FY 2019</b>	<b>Estimated FY 2019</b>	<b>Proposed FY 2020</b>
Commercial Charges	\$5,156,883	\$5,031,344	\$5,896,100	\$8,566,900
Residential Charges	\$9,785,293	\$9,945,866	\$9,883,266	\$9,659,500
Roll-Off Service Charges	\$1,728,320	\$1,742,100	\$1,853,000	\$0
Landfill Fees	\$6,874,378	\$4,186,358	\$3,746,745	\$3,829,075
University Fees	\$766,189	\$710,500	\$817,800	\$0
Recycling	\$1,086,309	\$1,000,200	\$973,500	\$973,700
Other Misc. Operating Revenues	\$249,335	\$221,589	\$250,719	\$219,500
Interest Revenue	\$110,407	\$400,000	\$400,000	\$400,000
Less: GASB 31 Interest Adjustment	\$461,978			
Grants	\$20,999	\$0	\$0	\$0
Other Local Revenues	\$134,139	\$265,338	\$243,683	\$97,838
<b>Total Financial Sources Before Transfers</b>	<b>\$26,374,230</b>	<b>\$23,503,295</b>	<b>\$24,064,813</b>	<b>\$23,746,513</b>
Transfers In	\$0	\$0	\$0	\$0
<b>Total Financial Sources</b>	<b>\$26,374,230</b>	<b>\$23,503,295</b>	<b>\$24,064,813</b>	<b>\$23,746,513</b>
<b>Financial Uses of Unrestricted Cash</b>				
Personnel Services	\$5,985,577	\$7,021,784	\$6,567,405	\$7,317,862
Less: GASB 16 Vacation Liability Adjustment	(\$4,289)			
Less: GASB 68 Pension Adjustment	\$63,405			
Less: GASB 75 OPEB Adjustment	\$12,132			
Supplies & Materials	\$3,881,811	\$4,760,597	\$4,246,527	\$4,401,652
Travel & Training	\$18,451	\$17,400	\$16,900	\$17,400
Intragovernmental Charges	\$2,271,527	\$2,460,343	\$2,460,343	\$2,438,446
Utilities, Services & Other Misc.	\$2,850,040	\$3,760,246	\$3,914,449	\$4,363,071
Interest Expense	\$250,713	\$236,597	\$236,597	\$211,312
Bank & Paying Agent Fees	\$584	\$300	\$372	\$300
Transfers Out	\$305,668	\$300,224	\$300,224	\$285,788
Principal Payments	\$902,386	\$926,057	\$926,057	\$954,967
Capital Additions	\$2,301,997	\$4,509,000	\$3,910,394	\$3,092,000
Enterprise Revenues used for Capital Projects	\$1,890,000	\$1,555,000	\$1,555,000	\$4,110,000
<b>Total Financial Uses</b>	<b>\$20,730,002</b>	<b>\$25,547,548</b>	<b>\$24,134,268</b>	<b>\$27,192,798</b>
<b>Financial Sources Over/(Under) Uses</b>	<b>\$5,644,228</b>	<b>(\$2,044,253)</b>	<b>(\$69,455)</b>	<b>(\$3,446,285)</b>
<b>Unassigned Cash Reserves</b>				
Beginning Unassigned Cash Reserve		\$11,573,441	\$11,573,441	\$11,503,986
Financial Sources Over/(Under) Uses		(\$2,044,253)	(\$69,455)	(\$3,446,285)
Increase in Cash Due to Closing CIP Projects		\$133,704		
Cash and cash equivalents	\$12,386,261			
Less: Cash Restricted for Capital Projects	(\$2,326,936)			
Less: GASB 31 Pooled Cash Adjustment	\$1,062,526			
Add: Inventory	\$451,590			
<b>Ending Unassigned Cash Reserves</b>	<b>\$11,573,441</b>	<b>\$9,662,892</b>	<b>\$11,503,986</b>	<b>\$8,057,701</b>
Budgeted Operating Expenses w/o Depr	\$16,870,005	\$18,022,771	\$18,022,771	\$18,538,431
Add: Budgeted Interest Expense	\$261,092	\$236,597	\$236,597	\$211,312
Add: Budgeted Bank and Paying Agent Fees	\$0	\$300	\$300	\$300
Add: Budgeted Operating Transfers Out	\$296,546	\$300,224	\$300,224	\$285,788
Add: Budgeted Principal Payments	\$902,386	\$926,057	\$926,057	\$954,967
Add: Budgeted Capital Additions	\$3,139,000	\$4,209,000	\$4,209,000	\$3,092,000
Add: Budgeted Ent Revenue for CIP	\$1,155,000	\$1,555,000	\$1,555,000	\$4,110,000
Total Budgeted Financial Uses	\$22,624,029	\$25,249,949	\$25,249,949	\$27,192,798
Less: Ent Rev Budgeted for current year CIP	(\$1,155,000)	(\$1,555,000)	(\$1,555,000)	(\$4,110,000)
Operational Expenses	\$21,469,029	\$23,694,949	\$23,694,949	\$23,082,798
x Cash Reserve Target %	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$4,293,806	\$4,738,990	\$4,738,990	\$4,616,560
Add: Ent Rev Budgeted for current year CIP	\$1,155,000	\$1,555,000	\$1,555,000	\$4,110,000
<b>Budgeted Cash Reserve Target</b>	<b>\$5,448,806</b>	<b>\$6,293,990</b>	<b>\$6,293,990</b>	<b>\$8,726,560</b>
<b>Cash Above/(Below) Cash Reserve Target</b>	<b>\$6,124,635</b>	<b>\$3,368,902</b>	<b>\$5,209,996</b>	<b>(\$668,859)</b>
<b>Rate Increases: (FY 2020 Cost of Service Study - Future rates will be adjusted after that information is received)</b>				
Residential	0.00%	3.00%	3.00%	0.00%
Commercial	Rebalanced	3.00%	3.00%	0.00%
Landfill	2.50%	5.77%	5.77%	0.00%

## Financial Sources and Uses Solid Waste Utility Fund

Projected FY 2021	Projected FY 2022	Projected FY 2023	Projected FY 2024
\$8,566,900	\$8,566,900	\$8,566,900	\$8,566,900
\$9,755,905	\$9,853,274	\$9,951,617	\$10,050,943
\$0	\$0	\$0	\$0
\$3,902,025	\$3,976,434	\$4,052,331	\$4,129,746
\$0	\$0	\$0	\$0
\$973,700	\$973,700	\$973,700	\$973,700
\$221,625	\$223,772	\$225,942	\$228,134
\$400,000	\$400,000	\$400,000	\$400,000
\$0	\$0	\$0	\$0
\$69,155	\$69,155	\$69,155	\$69,155
<b>\$23,889,310</b>	<b>\$24,063,235</b>	<b>\$24,239,645</b>	<b>\$24,418,579</b>
\$0	\$0	\$0	\$0
<b>\$23,889,310</b>	<b>\$24,063,235</b>	<b>\$24,239,645</b>	<b>\$24,418,579</b>

The Financial Sources and Uses Statement is a management tool which provides a more complete look at the cash and other resources for the operation compared to the expenses and other uses of the operation. This allows management to examine the projected ending cash reserves for the operation compared to a budgeted cash reserve target which provides useful information about the financial health of the fund.

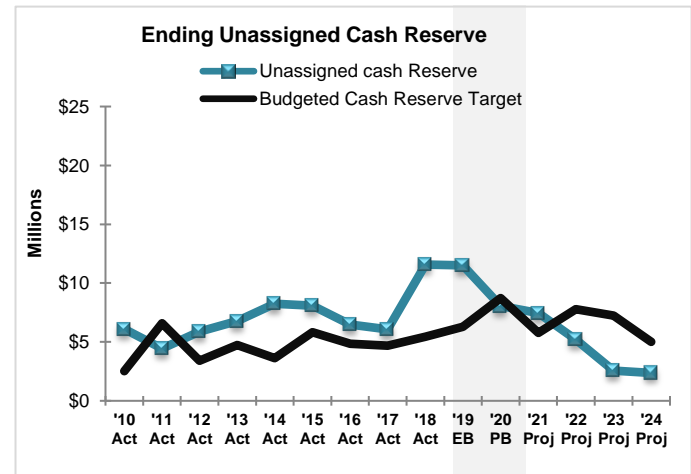
This statement takes information from revenues, expenses, and changes in net position statement and subtracts out non-cash items (depreciation, loss on disposal of fixed assets, and GASB adjustments for interest revenue, pensions, and vacation liabilities). This statement also includes capital item purchases (such as fleet replacements), principal payments, and enterprise revenue that will be used to pay for capital project costs which are reflected on the balance sheet.



In years where financial uses are above financial sources, there are significant capital project costs. The City must appropriate all of the cost of a capital project before a construction contract can be awarded, even though construction can take more than one year to complete. The City utilizes smaller utility rate increases over time in order to build up balances and then uses those balances to fund some of their capital projects. For FY 2019, financial sources include an increase to landfill rates to fund capital projects at the landfill and a 3% rate increase in all other areas to fund the pay plan changes approved by Council. No rate increases are proposed until the cost of service study is completed in FY 2020.

\$7,611,028	\$7,915,469	\$8,232,088	\$8,561,371
\$4,511,693	\$4,624,486	\$4,740,098	\$4,858,600
\$17,400	\$17,400	\$17,400	\$17,400
\$2,485,281	\$2,558,262	\$2,639,590	\$2,727,420
\$4,481,105	\$4,603,197	\$4,729,252	\$4,859,404
\$187,064	\$168,974	\$154,964	\$140,451
\$309	\$318	\$328	\$338
\$332,721	\$335,152	\$335,152	\$335,152
\$856,611	\$546,876	\$562,261	\$577,769
\$2,905,945	\$2,411,236	\$3,104,584	\$2,445,446
\$1,090,000	\$3,150,000	\$2,350,000	\$100,000
<b>\$24,479,157</b>	<b>\$26,331,370</b>	<b>\$26,865,717</b>	<b>\$24,623,350</b>
<b>(\$589,847)</b>	<b>(\$2,268,135)</b>	<b>(\$2,626,072)</b>	<b>(\$204,771)</b>
\$8,057,701	\$7,467,854	\$5,199,719	\$2,573,647
(\$589,847)	(\$2,268,135)	(\$2,626,072)	(\$204,771)

<b>\$7,467,854</b>	<b>\$5,199,719</b>	<b>\$2,573,647</b>	<b>\$2,368,876</b>
\$19,106,507	\$19,718,813	\$20,358,428	\$21,024,195
\$187,064	\$168,974	\$154,964	\$140,451
\$309	\$318	\$328	\$338
\$332,721	\$335,152	\$335,152	\$335,152
\$856,611	\$546,876	\$562,261	\$577,769
\$2,905,945	\$2,411,236	\$3,104,584	\$2,445,446
\$1,090,000	\$3,150,000	\$2,350,000	\$100,000
\$24,479,157	\$26,331,370	\$26,865,717	\$24,623,350
(\$1,090,000)	(\$3,150,000)	(\$2,350,000)	(\$100,000)
\$23,389,157	\$23,181,370	\$24,515,717	\$24,523,350
x 20%	x 20%	x 20%	x 20%
\$4,677,831	\$4,636,274	\$4,903,143	\$4,904,670
\$1,090,000	\$3,150,000	\$2,350,000	\$100,000
<b>\$5,767,831</b>	<b>\$7,786,274</b>	<b>\$7,253,143</b>	<b>\$5,004,670</b>



Ending cash reserves may vary as the fund needs to build up funds for future capital projects. Ending cash is projected to be below the budgeted cash reserve target for FY 2020. The five year forecast includes increasing capital project amounts including setting aside funds for landfill cell #7. A cost of service study is planned for FY 2020 and rates will be adjusted after that in order to get the cash reserve up to the budgeted cash reserve target.

<b>\$1,700,023</b>	<b>(\$2,586,555)</b>	<b>(\$4,679,496)</b>	<b>(\$2,635,794)</b>
0.00%	0.00%	0.00%	0.00%
0.00%	0.00%	0.00%	0.00%
0.00%	0.00%	0.00%	0.00%

# Solid Waste Fees/Charges/Fines

			FY 2019	FY 2020
	Chapter/ Section	Date Last Changed	Fee	Fee
<b>Residential Customers</b>				
Residential service shall consist of the removal of refuse, in bags or disposable containers or in centralized containers set for grouped residential units as approved by the director, once weekly. The fees for such service shall be as follows:				
Residences, per month, per residential unit (single-family, duplex, apartment up to four (4) units)	22-159 (a)	10-01-18	\$16.52	\$16.52
Residences, per month, per residential unit when property is vacant and owner has requested discontinuance of a metered service	22-159 (a)	10-01-17	50%	50%
Grouped residential units having centralized collection containers, per unit, per month	22-159 (a)	10-01-18	\$15.72	\$15.72
<b>Major appliance pickup</b>				
Pickup of major appliances at curbside equipped for use of refrigerants, per appliance	22-159(l)	10-01-17	\$22.75	\$22.75
Pickup of appliances at curbside not requiring refrigerants, per appliance	22-159(l)	10-01-17	\$15.19	\$15.19
<b>Special pickup of unlawfully placed material</b>				
The city may remove refuse that is untimely placed or allowed to remain at the curb or edge of the roadway in violation of subsection (f) of this section. The city may remove yard waste that is improperly deposited at curbside for pickup in violation of section 22-158(b)(3). The fee for material removal service under this subsection shall be as follows:				
Special pickup	22-159(m)	05-04-09	\$50	\$50
<b>Apartments in excess of four units per structure</b>				
Collection methods and rates. The following collection methods and rates shall apply to apartment complexes with more than four (4) units per structure:	22-160(b)			
The occupant, tenant or lessee of each apartment unit per month for pickup from bulk containers.	22-160(b)(1)	10-01-18	\$15.72	\$15.72
<b>Commercial Service</b>				
Commercial collection methods and rates. The following refuse collection methods and rates shall apply to commercial customers as approved by the director	22-161(b)			
Commercial hand pickup	22-161(b)(1)			
The service charge for hand pickup of businesses or commercial places, boarding and rooming houses, fraternities and sororities, per collection minute	22-161(b)(1)(a)	10-01-18	\$3.23	\$3.23

# Solid Waste Fees/Charges/Fines

			FY 2019	FY 2020
	Chapter/ Section	Date Last Changed	Fee	Fee
<b>Commercial Service (continued)</b>				
Or a minimum of five (5) minutes per occurrence	22-161(b)(1)(a)	10-01-18	\$16.17	\$16.17
<b>Bulk Storage Container Collection:</b>	22-161(b)(2)			
<b>Front Loader Collection:</b>				
Cubic Yards/ # of Collections per Week				
2 cu yard/ 1 collection per week		10-01-18	\$89.48	\$89.48
2 cu yard/ 2 collections per week		10-01-18	\$143.81	\$143.81
2 cu yard/ 3 collections per week		10-01-18	\$210.93	\$210.93
2 cu yard/ 4 collections per week		10-01-18	\$290.84	\$290.84
2 cu yard/ 5 collections per week		10-01-18	\$383.54	\$383.54
2 cu yard/ 6 collections per week		10-01-18	\$489.02	\$489.02
2 cu yard/ extra collection (each)		10-01-18	\$103.00	\$103.00
4 cu yard/ 1 collection per week		10-01-18	\$103.74	\$103.74
4 cu yard/ 2 collections per week		10-01-18	\$185.97	\$185.97
4 cu yard/ 3 collections per week		10-01-18	\$289.50	\$289.50
4 cu yard/ 4 collections per week		10-01-18	\$414.35	\$414.35
4 cu yard/ 5 collections per week		10-01-18	\$560.52	\$560.52
4 cu yard/ 6 collections per week		10-01-18	\$727.95	\$727.95
4 cu yard/ extra collection (each)		10-01-18	\$165.00	\$165.00
6 cu yard/ 1 collection per week		10-01-18	\$122.36	\$122.36
6 cu yard/ 2 collections per week		10-01-18	\$228.61	\$228.61
6 cu yard/ 3 collections per week		10-01-18	\$360.43	\$360.43
6 cu yard/ 4 collections per week		10-01-18	\$517.80	\$517.80
6 cu yard/ 5 collections per week		10-01-18	\$700.77	\$700.77
6 cu yard/ 6 collections per week		10-01-18	\$909.31	\$909.31
6 cu yard/ extra collection (each)		10-01-18	\$208.00	\$208.00
8 cu yard/ 1 collection per week		10-01-18	\$139.88	\$139.88
8 cu yard/ 2 collections per week		10-01-18	\$276.14	\$276.14
8 cu yard/ 3 collections per week		10-01-18	\$446.47	\$446.47
8 cu yard/ 4 collections per week		10-01-18	\$650.93	\$650.93
8 cu yard/ 5 collections per week		10-01-18	\$889.48	\$889.48
8 cu yard/ 6 collections per week		10-01-18	\$1,162.12	\$1,162.12
8 cu yard/ extra collection (each)		10-01-18	\$273.00	\$273.00
<b>Rear Loader Collection:</b>				
Cubic Yards/ # of Collections per Week				
2 cu yard/ 1 collection per week		10-01-18	\$104.39	\$104.39
2 cu yard/ 2 collections per week		10-01-18	\$162.99	\$162.99
2 cu yard/ 3 collections per week		10-01-18	\$234.38	\$234.38
2 cu yard/ 4 collections per week		10-01-18	\$318.55	\$318.55
2 cu yard/ 5 collections per week		10-01-18	\$415.50	\$415.50
2 cu yard/ 6 collections per week		10-01-18	\$525.25	\$525.25
2 cu yard/ extra collection (each)		10-01-18	\$110.00	\$110.00
4 cu yard/ 1 collection per week		10-01-18	\$117.28	\$117.28
4 cu yard/ 2 collections per week		10-01-18	\$205.89	\$205.89
4 cu yard/ 3 collections per week		10-01-18	\$315.82	\$315.82
4 cu yard/ 4 collections per week		10-01-18	\$447.06	\$447.06
4 cu yard/ 5 collections per week		10-01-18	\$599.61	\$599.61
4 cu yard/ 6 collections per week		10-01-18	\$773.46	\$773.46
4 cu yard/ extra collection (each)		10-01-18	\$173.00	\$173.00
6 cu yard/ 1 collection per week		10-01-18	\$136.57	\$136.57
6 cu yard/ 2 collections per week		10-01-18	\$259.79	\$259.79
6 cu yard/ 3 collections per week		10-01-18	\$414.97	\$414.97
6 cu yard/ 4 collections per week		10-01-18	\$602.10	\$602.10
6 cu yard/ 5 collections per week		10-01-18	\$821.22	\$821.22
6 cu yard/ 6 collections per week		10-01-18	\$1,072.30	\$1,072.30
6 cu yard/ extra collection (each)		10-01-18	\$251.00	\$251.00

# Solid Waste Fees/Charges/Fines

			FY 2019	FY 2020
	Chapter/ Section	Date Last Changed	Fee	Fee
<b>Commercial Service (continued)</b>				
8 cu yard/ 1 collection per week		10-01-18	\$152.60	\$152.60
8 cu yard/ 2 collections per week		10-01-18	\$308.00	\$308.00
8 cu yard/ 3 collections per week		10-01-18	\$506.01	\$506.01
8 cu yard/ 4 collections per week		10-01-18	\$746.65	\$746.65
8 cu yard/ 5 collections per week		10-01-18	\$1,029.92	\$1,029.92
8 cu yard/ 6 collections per week		10-01-18	\$1,355.81	\$1,355.81
8 cu yard/ extra collection (each)		10-01-18	\$327.00	\$327.00
Roll cart - 1 collection per week		10-01-18	\$26.10	\$26.10
Roll cart - 2 collection per week		10-01-18	\$40.75	\$40.75
Roll cart - 3 collection per week		10-01-18	\$58.60	\$58.60
Roll cart - 4 collection per week		10-01-18	\$79.64	\$79.64
Roll cart - 5 collection per week		10-01-18	\$103.88	\$103.88
Roll cart - 6 collection per week		10-01-18	\$131.31	\$131.31
Roll cart - extra collection (each)		10-01-18	\$28.00	\$28.00
Front loading construction dumpsters: Set fee	22-161(d)	10-01-18	\$93.81	\$93.81
Collection service from the dumpster shall be made upon request; per collection				
Minimum monthly charge		10-01-18	\$138.82	\$138.82
Roll off containers:				
Full-sized compactor style roll-off containers; per collection	22-161(e)(1)	10-01-18	\$101.47 + \$55.00/ton	\$101.47 + \$55.00/ton
Minimum monthly charge	22-161(e)(1)	10-01-18	\$101.47	\$101.47
Full-sized non-compacted roll-off containers; per collection	22-161(e)(2)	10-01-18	\$101.47 + \$55.00/ton	\$101.47 + \$55.00/ton
Minimum monthly charge	22-161(e)(2)	10-01-18	\$101.47	\$101.47
Mini-sized compactor style roll-off containers; per collection	22-161(e)(3)	10-01-18	\$72.13 + \$55.00/ton	\$72.13 + \$55.00/ton
Minimum monthly charge	22-161(e)(3)	10-01-18	\$72.13	\$72.13
Mini-sized non-compacted style roll-off containers; per collection	22-161(e)(4)	10-01-18	\$72.13 + \$55.00/ton	\$72.13 + \$55.00/ton
Minimum monthly charge	22-161(e)(4)	10-01-18	\$72.13	\$72.13
Recycling Bulk Storage Container Collection:				
Clean Old Corrugated Cardboard Only	22-161	10-01-16	80% of Rear Load	80% of Rear Load
Clean Mixed Fiber Material	22-161	10-01-16	85% of Rear Load	85% of Rear Load
Clean Aluminum, Metal, or Plastic	22-161	10-01-16	85% of Rear Load	85% of Rear Load
Clean Food Waste Compost	22-161	10-01-16	85% of Rear Load	85% of Rear Load
Glass or Mixed Fiber Material with Containers	22-161	10-01-16	100% of Rear Load	100% of Rear Load

# Solid Waste Fees/Charges/Fines

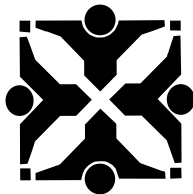
			FY 2019	FY 2020
	Chapter/ Section	Date Last Changed	Fee	Fee
<b>Landfill and disposal areas</b> Rates for landfill. Landfill fees shall be determined by weight unless scales are temporarily out of commission. The current state solid waste tonnage fee will be added to all rates where applicable except the "per ton" rate, set forth in subsection (1) below, which includes that fee. Charges for use of the landfill shall be determined by weight or volume as follows:  Per ton, or any fraction thereof Minimum fee  Automobiles, each Minimum fee  Any vehicle one ton or larger (trailers with dual wheels or more than one axle will be included in this category unless other specified rates apply), each  Noncompacted roll-off boxes, trailers greater than eighteen (18) feet in length (length to be determined by dimension of cargo area) and truck with haul bed greater than eighteen (18) feet in length, each  Compactor trucks and compactor roll-off boxes, per cubic yard capacity  Uncovered or unsecured loads that may either blow or fall off of the haul vehicle during transit  Grease trap waste disposed at the landfill per ton or any fraction thereof Major appliances delivered to a designated location at the landfill:  Appliances equipped for use of refrigerants, per appliance  Appliances not requiring refrigerant, per appliance	22-163(a)			
	22-163(a)(1)	10-01-18 10-01-17	\$55.00 \$25.00	\$55.00 \$25.00
	22-163(a)(2)	10-01-17 10-01-17	\$25.00 \$25.00	\$25.00 \$25.00
	22-163(a)(3)	10-01-18	\$140.40	\$140.40
	22-163(a)(4)	10-01-18	\$280.89	\$280.89
	22-163(a)(6)	10-01-18	\$24.51	\$24.51
	22-163(a)(7)	10-01-16	\$25	\$25
	22-163(a)(12)	10-01-18	\$27.86	\$27.86
	22-163(a)(11)			
		10-01-17	\$22.75	\$22.75
		10-01-17	\$15.19	\$15.19

# Solid Waste Fees/Charges/Fines

			FY 2019	FY 2020
	Chapter/ Section	Date Last Changed	Fee	Fee
<b>Community Improvement District Solid Waste rates:</b>				
The following monthly rates shall apply to the categories and classifications as established by this article and shall be billed and collected as provided for by the procedures of Chapter 27, Article II:	22-172(e)			
Category:				
Restaurant -				
Classification I		10-01-18	\$371.45	\$371.45
Classification II		10-01-18	\$183.56	\$183.56
Classification III		10-01-18	\$61.19	\$61.19
Retail -				
Classification I		10-01-18	\$171.98	\$171.98
Classification II		10-01-18	\$85.99	\$85.99
Classification III		10-01-18	\$27.82	\$27.82
Office -				
Classification I		10-01-18	\$141.84	\$141.84
Classification II		10-01-18	\$70.09	\$70.09
Classification III		10-01-18	\$23.36	\$23.36
Church -				
Classification I		10-01-18	\$95.11	\$95.11
Classification II		10-01-18	\$46.73	\$46.73
Classification III		10-01-18	\$15.02	\$15.02
Production/industrial -				
Classification I		10-01-18	\$969.52	\$969.52
Classification II		10-01-18	\$313.57	\$313.57
Classification III		10-01-18	\$161.59	\$161.59
Bank -				
Classification I		10-01-18	\$150.18	\$150.18
Classification II		10-01-18	\$75.09	\$75.09
Classification III		10-01-18	\$25.03	\$25.03
Lodging -				
Classification I		10-01-18	\$594.87	\$594.87
Classification II		10-01-18	\$294.80	\$294.80
Classification III		10-01-18	\$100.02	\$100.02
Printing/production/silk/screening -				
Classification I		10-01-18	\$122.79	\$122.79
Classification II		10-01-18	\$102.67	\$102.67
Classification III		10-01-18	\$82.54	\$82.54
Residential -				
Classification I		10-01-18	\$19.23	\$19.23
Classification II		10-01-18	\$19.23	\$19.23
Classification III		10-01-18	\$19.23	\$19.23



# Mid-Missouri Solid Waste Management District (MMSWMD) (Special Revenue Fund)

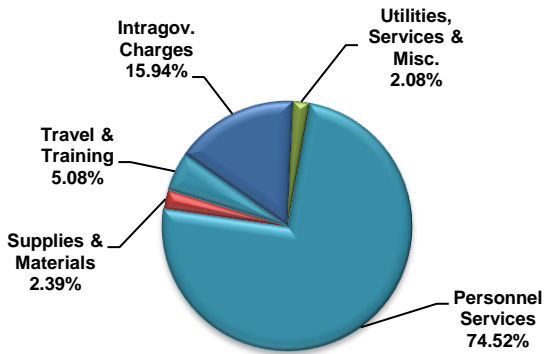


*City of Columbia  
Columbia, Missouri*

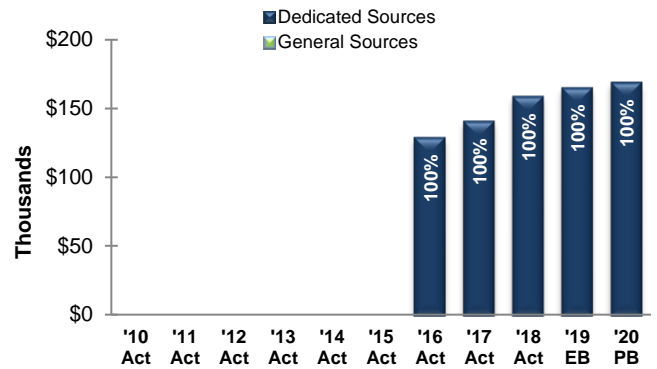


# Mid-Missouri Solid Waste Management District - Summary

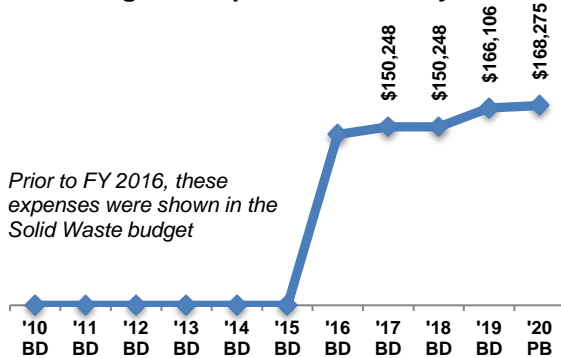
## FY 2020 Total Expenditures By Category



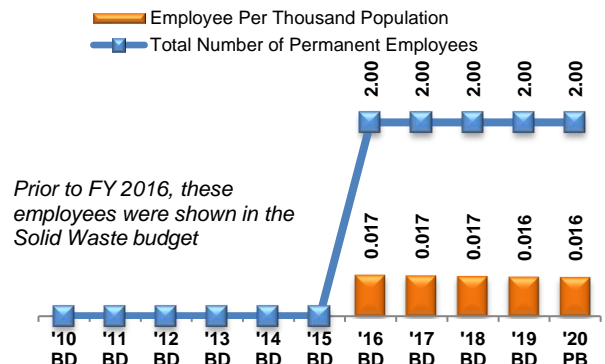
## Funding Sources



## Budgeted Expenditure History



## Permanent Positions



## Appropriations (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$125,420	\$125,198	\$124,947	\$125,400	\$202	0.2%
Supplies & Materials	\$2,428	\$4,020	\$3,370	\$4,020	\$0	0.0%
Travel & Training	\$1,623	\$2,700	\$2,700	\$8,546	\$5,846	216.5%
Intragov. Charges	\$26,313	\$28,622	\$28,622	\$26,815	(\$1,807)	(6.3%)
Utilities, Services & Misc.	\$2,282	\$5,566	\$4,816	\$3,494	(\$2,072)	(37.2%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$158,066</b>	<b>\$166,106</b>	<b>\$164,455</b>	<b>\$168,275</b>	<b>\$2,169</b>	<b>1.3%</b>
Operating Expenses	\$158,066	\$166,106	\$164,455	\$168,275	\$2,169	1.3%
Non-Operating Expenses	\$0	\$0	\$0	\$0	\$0	
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$0	\$0	\$0	\$0	\$0	
Capital Projects	\$0	\$0	\$0	\$0	\$0	
<b>Total Expenses</b>	<b>\$158,066</b>	<b>\$166,106</b>	<b>\$164,455</b>	<b>\$168,275</b>	<b>\$2,169</b>	<b>1.3%</b>

## Funding Sources (Where the Money Comes From)

Grants and Capital Contrib	\$72,265	\$108,218	\$107,820	\$109,238	\$1,020	0.9%
Interest	\$814	\$115	\$115	\$115	\$0	0.0%
Transfers	\$46,353	\$57,773	\$57,773	\$58,922	\$1,149	2.0%
Use of Prior Year Sources	\$38,634	\$0	\$0	\$0	\$0	
Less: Current Year Surplus	\$0	\$0	(\$1,253)	\$0	\$0	
<b>Dedicated Sources</b>	<b>\$158,066</b>	<b>\$166,106</b>	<b>\$164,455</b>	<b>\$168,275</b>	<b>\$2,169</b>	<b>1.3%</b>
General Sources	\$0	\$0	\$0	\$0	\$0	
<b>Total Funding Sources</b>	<b>\$158,066</b>	<b>\$166,106</b>	<b>\$164,455</b>	<b>\$168,275</b>	<b>\$2,169</b>	<b>1.3%</b>

## Department Summary

## Description

The Mid-Missouri Solid Waste Management District (MMSWMD) provides planning, technical and financial support in the area of waste reduction and recycling for an eight-county region that includes Audrain, Boone, Callaway, Cole, Cooper, Howard, Moniteau and Osage.

## Department Objectives

Coordinate and provide technical assistance and educational materials and programs for waste reduction. Monitor grant awards to assure compliance with MDNR requirements.

## Highlights/Significant Changes

- Personnel services includes the following pay package for FY 2020: classifications have been moved to new pay bands as recommended by our consultants which may have resulted in a move to minimum adjustment for some employees. There is funding included for an incremental move toward the midpoint for employees that have been in their classification for 3, 4, or 5 years. In order to help address compression issues, a time in class adjustment has been included which is equal to 0.5% for each year employees have been in their classification more than five years. A 0.5% across the board increase has been included for all employees who are below the maximum rate for their pay band (which has been increased by the across the board increase). Supervisor adjustments have been implemented in order to ensure supervisors make 1% above the highest hourly rate of employees they supervise.
- Pay plan costs of \$539 are included in this budget.
- Travel & Training budget was increased by \$5,846 in FY 2020. MMSWMD coordinates contracting and training for region HHW facilities. We have had difficulty finding affordable and quality HHW HAZWOPER training in Missouri. Since MDNR has shown no interest in creating a program for the state, we are looking at train the trainer programs to build capacity for our facilities and the state. We plan to have 2 trainers added in 2020 and additional trainers as needed in future years.

## Highlights/Significant Changes - continued

- Intragovernmental Charges reflects a decrease of \$1,807 or 6.3% primarily due to lower G&A Fees due to a change in methodology.
- Utilities, Services, & Miscellaneous decreased \$2,072 or 37.2% due to lower monthly telephone charge, reductions in publishing and advertising, and mileage reimbursement to reflect expenditure trends.
- The MMSWMD hosted two district grant workshops in July of 2018 to assist potential grantees in understanding the grant process as well as provide assistance with completing grant applications.
- The MMSWMD supported local governments by organizing and funding an opportunity to dispose of illegally dumped tires from public property and roadways.
- The MMSWMD provided free student led waste audits for regional schools and awarded small dollar sponsorships for waste reduction projects.
- The MMSWMD partnered with the City of Columbia to begin hosting quarterly Fix-it-Fairs. This event brings together volunteers with repair skills with participants interested in learning how to fix their broken household items.
- The MMSWMD awarded \$265,989.47 in grant funding for regional waste reduction projects during FY 2019.
- The MMSWMD, along with the University of Missouri, Boone County, and City of Columbia Public Works and Neighborhood Services, sponsored a one day collection event on June 1, 2019 for scrap tires, electronic waste, appliances and household hazardous waste.

## Authorized Personnel

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
2208 - Solid Waste District Admin.	1.00	1.00	1.00	1.00	
1400 - Administrative Technician	1.00	1.00	1.00	1.00	
<b>Total Personnel</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	
Permanent Full-Time	2.00	2.00	2.00	2.00	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	

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<b>Statement of Revenues, Expenditures, and Changes in Fund Balance</b> <b>Mid-Missouri Solid Waste Management District</b>
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	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Revenues</b>				
Grant Revenues	\$72,265	\$108,218	\$107,820	\$109,238
Interest	\$814	\$115	\$115	\$115
<b>Total Revenues</b>	<b>\$73,079</b>	<b>\$108,333</b>	<b>\$107,935</b>	<b>\$109,353</b>
<b>Expenditures</b>				
Personnel Services	\$125,420	\$125,198	\$124,947	\$125,400
Supplies & Materials	\$2,428	\$4,020	\$3,370	\$4,020
Travel & Training	\$1,623	\$2,700	\$2,700	\$8,546
Intragovernmental Charges	\$26,313	\$28,622	\$28,622	\$26,815
Utilities, Services & Other Misc.	\$2,282	\$5,566	\$4,816	\$3,494
<b>Total Expenditures</b>	<b>\$158,066</b>	<b>\$166,106</b>	<b>\$164,455</b>	<b>\$168,275</b>
<b>Excess (Deficiency of Revenues Over Expenditures</b>	<b>(\$84,987)</b>	<b>(\$57,773)</b>	<b>(\$56,520)</b>	<b>(\$58,922)</b>
<b>Other Financing Sources (Uses):</b>				
Transfers In	\$46,353	\$57,773	\$57,773	\$58,922
Transfers Out	\$0	\$0	\$0	\$0
<b>Total Other Financing Sources (Uses)</b>	<b>\$46,353</b>	<b>\$57,773</b>	<b>\$57,773</b>	<b>\$58,922</b>
<b>Net Change in Fund Balance</b>	<b>(\$38,634)</b>	<b>\$0</b>	<b>\$1,253</b>	<b>\$0</b>
Fund Balance - Beginning	(\$514)	(\$39,148)	(\$39,148)	(\$37,895)
<b>Fund Balance - Ending</b>	<b>(\$39,148)</b>	<b>(\$39,148)</b>	<b>(\$37,895)</b>	<b>(\$37,895)</b>

<b>Financial Sources and Uses</b>
<b>Mid-Missouri Solid Waste Management District</b>

	<b>Actual FY 2018</b>	<b>Adj. Budget FY 2019</b>	<b>Estimated FY 2019</b>	<b>Proposed FY 2020</b>
<b>Financial Sources</b>				
Grants	\$72,265	\$108,218	\$107,820	\$109,238
Interest Revenue	\$814	\$115	\$115	\$115
Less: GASB 31 Interest Adjustment	(\$1,016)			
<b>Total Financial Sources Before Transfers</b>	<b>\$72,063</b>	<b>\$108,333</b>	<b>\$107,935</b>	<b>\$109,353</b>
Transfers In	\$46,353	\$57,773	\$57,773	\$58,922
<b>Total Financial Sources</b>	<b>\$118,416</b>	<b>\$166,106</b>	<b>\$165,708</b>	<b>\$168,275</b>
<b>Financial Uses</b>				
Personnel Services	\$125,420	\$125,198	\$124,947	\$125,400
Less: GASB 16 Vacation Liability Adjustment	\$0			
Less: GASB 68 Pension Adjustment	\$0			
Supplies & Materials	\$2,428	\$4,020	\$3,370	\$4,020
Travel & Training	\$1,623	\$2,700	\$2,700	\$8,546
Intragovernmental Charges	\$26,313	\$28,622	\$28,622	\$26,815
Utilities, Services & Other Misc.	\$2,282	\$5,566	\$4,816	\$3,494
Interest Expense				
Bank & Paying Agent Fees				
Transfers Out				
Principal Payments				
Capital Additions				
Enterprise Revenues used for Capital Projects				
<b>Total Financial Uses</b>	<b>\$158,066</b>	<b>\$166,106</b>	<b>\$164,455</b>	<b>\$168,275</b>
<b>Financial Sources Over/(Under) Uses</b>	<b>(\$39,650)</b>	<b>\$0</b>	<b>\$1,253</b>	<b>\$0</b>
<b>Unassigned Cash Reserves</b>				
Beginning Unassigned Cash Reserve		(\$1,253)	(\$1,253)	\$0
Financial Sources Over/(Under) Uses		\$0	\$1,253	\$0
Cash and Cash Equivalent	\$0			
Less: GASB 31 Pooled Cash Adjustment	(\$1,253)			
<b>Ending Unassigned Cash Reserves</b>	<b>(\$1,253)</b>	<b>(\$1,253)</b>	<b>\$0</b>	<b>\$0</b>

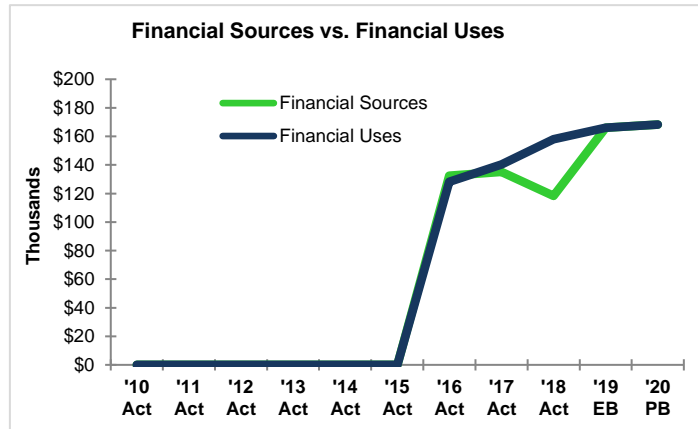
**Cash Reserve Target**

*This is a special revenue fund which utilizes grant funds and transfers from the solid waste utility. There is no budgeted cash reserve target for this fund.*

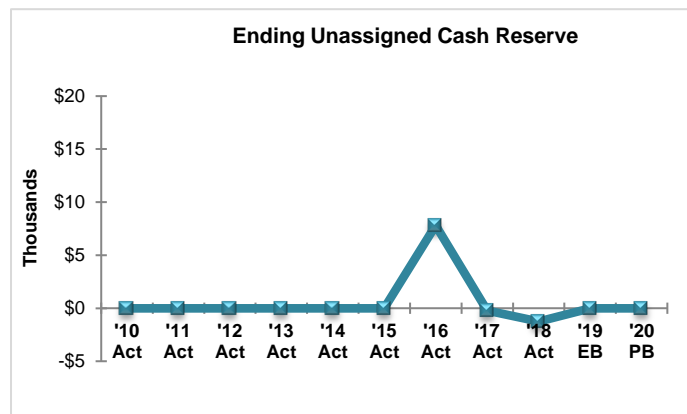
## Financial Sources and Uses

### Mid-Missouri Solid Waste Management District

- For this Special Revenue Fund, all expenses are reimbursed by state grant or the City of Columbia Solid Waste Department. When financial sources differ from financial uses, it is typically a timing issue between when the expense is incurred and reimbursement received.
- The Financial Sources and Uses Statement is a management tool which provides a more complete look at the cash and other resources for the operation compared to the expenses and other uses of the operation. This allows management to examine the projected ending cash reserves for the operation compared to a budgeted cash reserve target which provides useful information about the financial health of the fund.
- This statement takes information from the revenues, expenditures, and changes in fund balance statement and subtracts out non-cash items (depreciation, loss on disposal of fixed assets, and GASB adjustments for interest revenue, pensions, and vacation liabilities). This statement also includes capital item purchases (such as fleet replacements), principal payments, and enterprise revenue that will be used to pay for capital project costs which are reflected on the balance sheet.
- A budgeted cash reserve target is calculated in accordance with the cash reserve policy. In the event of a disaster, these funds would be used to keep the operation going for approximately three months plus fund the next year's infrastructure costs. The budgeted cash reserve target amount is different for each operation and depends on their operational and capital project needs. For Special Revenue Funds, no budgeted cash reserve target is used.



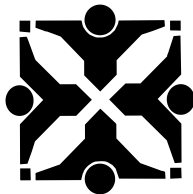
For this Special Revenue Fund, all expenses are reimbursed by state grant or the City of Columbia Solid Waste Department. When financial sources differ from financial uses, it is typically a timing issue between when the expense is incurred and reimbursement received.



For Special Revenue Funds, no budgeted cash reserve target is used. When there is a positive Ending Unassigned Cash Reserve, it is typically a timing issue between when the expense is incurred and reimbursement received.

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# Storm Water Utility Fund (Enterprise Fund)

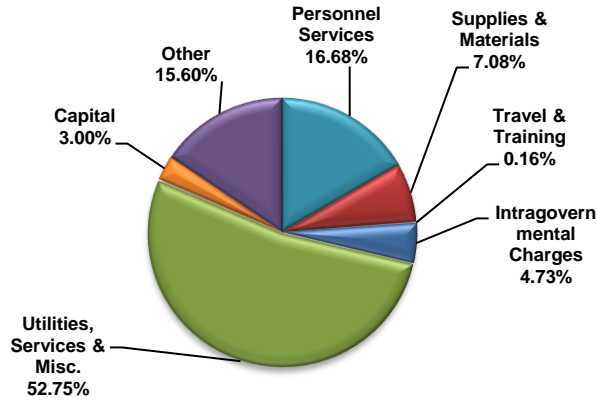


*City of Columbia  
Columbia, Missouri*

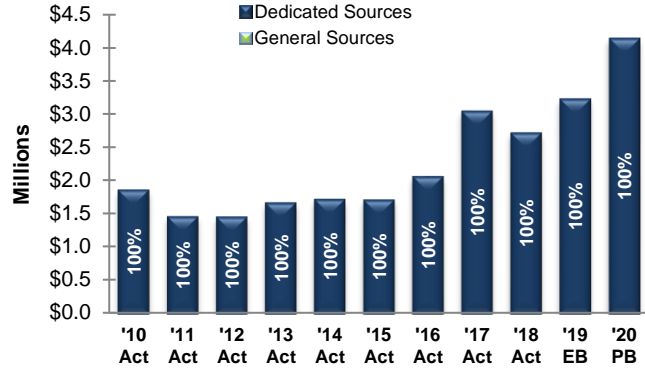


# Storm Water Utility - Summary

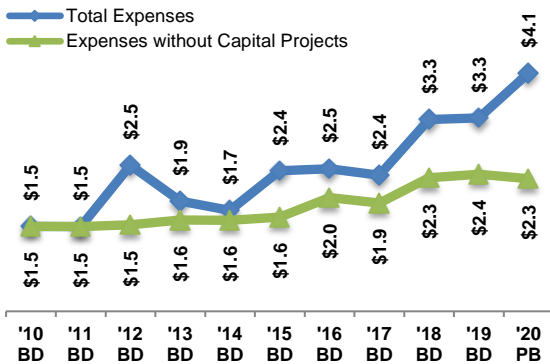
**FY 2020 Total Expenditures By Category**



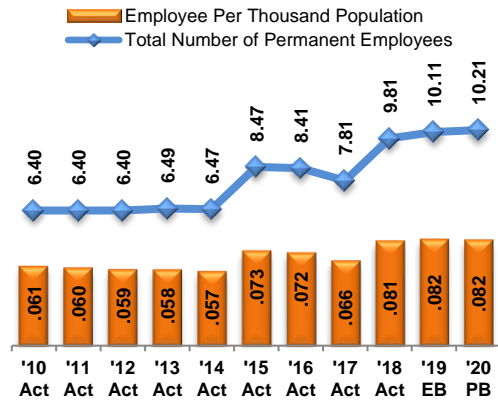
**Funding Sources**



**Budgeted Expense History (in Millions)**



**Permanent Positions**



## Appropriations (Where the Money Goes)

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
Personnel Services	\$489,052	\$683,952	\$612,385	\$688,803	\$4,851	0.7%
Supplies & Materials	\$145,308	\$270,238	\$264,798	\$292,487	\$22,249	8.2%
Travel & Training	\$3,049	\$6,398	\$6,398	\$6,503	\$105	1.6%
Intragovernmental Charges	\$254,426	\$286,811	\$286,811	\$195,184	(\$91,627)	(31.9%)
Utilities, Services & Misc.	\$878,108	\$1,301,736	\$1,265,016	\$2,178,195	\$876,459	67.3%
Capital	\$287,754	\$178,000	\$178,000	\$124,000	(\$54,000)	(30.3%)
Other	\$647,382	\$622,176	\$603,971	\$644,057	\$21,881	3.5%
<b>Total</b>	<b>\$2,705,079</b>	<b>\$3,349,311</b>	<b>\$3,217,379</b>	<b>\$4,129,229</b>	<b>\$779,918</b>	<b>23.3%</b>
Operating Expenses	\$1,544,709	\$2,079,113	\$1,942,913	\$2,036,207	(\$42,906)	(2.1%)
Non-Operating Expenses	\$109,845	\$117,198	\$121,466	\$139,079	\$21,881	18.7%
Debt Service	\$0	\$0	\$0	\$0	\$0	
Capital Additions	\$287,754	\$178,000	\$178,000	\$124,000	(\$54,000)	(30.3%)
Capital Projects	\$762,771	\$975,000	\$975,000	\$1,829,943	\$854,943	87.7%
<b>Total Expenses</b>	<b>\$2,705,079</b>	<b>\$3,349,311</b>	<b>\$3,217,379</b>	<b>\$4,129,229</b>	<b>\$779,918</b>	<b>23.3%</b>

## Funding Sources (Where the Money Comes From)

Grants and Capital Contrib	\$0	\$0	\$0	\$0	\$0	
Interest	\$17,736	\$18,994	\$39,570	\$18,994	\$0	0.0%
Fees and Service Charges	\$2,387,544	\$3,032,046	\$3,032,046	\$3,624,455	\$592,409	19.5%
Other Local Revenues	\$10,364	\$3,000	\$2,559	\$13,000	\$10,000	333.3%
Transfers	\$65,721	\$0	\$0	\$0	\$0	
Use of Prior Year Surplus	\$223,714	\$295,271	\$143,204	\$472,780	\$177,509	60.1%
Less: Current Year Surplus	\$0	\$0	\$0	\$0	\$0	
<b>Dedicated Sources</b>	<b>\$2,705,079</b>	<b>\$3,349,311</b>	<b>\$3,217,379</b>	<b>\$4,129,229</b>	<b>\$779,918</b>	<b>23.3%</b>
General Sources	\$0	\$0	\$0	\$0	\$0	
<b>Total Funding Sources</b>	<b>\$2,705,079</b>	<b>\$3,349,311</b>	<b>\$3,217,379</b>	<b>\$4,129,229</b>	<b>\$779,918</b>	<b>23.3%</b>

## Department Summary

### Description

The Storm Water Utility operates through funding approved by voters in April 1993 and increased by voters in 2015. Funding sources are primarily comprised of monthly Storm Water Utility charges for all properties. The Storm Water Utility was established to provide funding for the implementation of storm water management projects and maintenance of existing storm water drainage facilities. In 2002, the Storm Water Utility began funding projects, education and outreach activities to address storm water quality and meet regulatory requirements.

### Department Objectives

- Assure the movement of emergency vehicles during storm runoff events.
- Protect the public from rapidly flowing storm water runoff or flash floods.
- Minimize losses and property damage resulting from uncontrolled storm water runoff.
- Establish requirements for construction of storm water management facilities in newly developed areas.
- Coordinate with all City departments to comply with the requirements of the Municipal Separate Storm Sewer System (MS4) permit.

### Highlights/Significant Changes

- FY 2020 reflects a 20% storm water monthly rate increase. This is the final storm water rate increase of five approved by voters in April 2015.
- Personnel services includes the following pay package for FY 2020: classifications have been moved to new pay bands as recommended by our consultants which may have resulted in a move to minimum adjustment for some employees. There is funding included for an incremental move toward the midpoint for employees that have been in their classification for 3, 4, or 5 years. In order to help address compression issues, a time in class adjustment has been included which is equal to 0.5% for each year employees have been in their classification more than five years. A 0.5% across the board increase has been included for all employees who are below the maximum rate for their pay band (which has been increased by the across the board increase). Supervisor adjustments have been implemented in order to ensure supervisors make 1% above the highest hourly rate of employees they supervise. Pay plan costs of \$14,671 are included in this budget.

### Highlights/Significant Changes - continued

- The Storm Water Utility continues to face challenges recruiting and retaining qualified personnel in equipment operator positions. This is negatively impacting the ability to provide routine maintenance and perform repairs on the storm water drainage infrastructure. Management has negotiated with the labor union to establish a starting pay guideline of \$16.50 per hour. The department will also hire temporary employees and allow them the opportunity to obtain their commercial drivers license within six months of employment and then apply for a permanent position at the new starting pay rate.
- Intragovernmental charges reflect a \$91,627 or 31.9% decrease due to lower G&A fees as a result of a change in methodology and lower UCS fees as a result of lower costs allocated to departments to use down cash reserves.
- Utilities, Services & Miscellaneous category increased by \$876,459 due to increased Capital Project funding needed in FY 2020.
- The Other category reflects a \$21,881 or 3.5% increase due to a transfer to the general fund to support the Office of Sustainability and provide additional training funds.
- In FY 2019 the Sewer and Storm Water Utilities received approval from City Council for the Wastewater and Storm Water Integrated Master Plan and begin the implementation.
- The FY 2020 CIP includes funding or partial funding for the engineering and construction of three Capital Improvement Projects.
- In FY 2020, the Storm Water Utility anticipates hiring a consultant to provide a Cost of Service Study to evaluate the rate structure, costs of current services and additional costs to implement the Wastewater and Storm Water Integrated Management Plan and the Climate Action and Adaptation Plan. This study will be used to inform future storm water rate increases and the rate structure.

## Rate Increase Information

### Storm Water Residential Rate Increase History

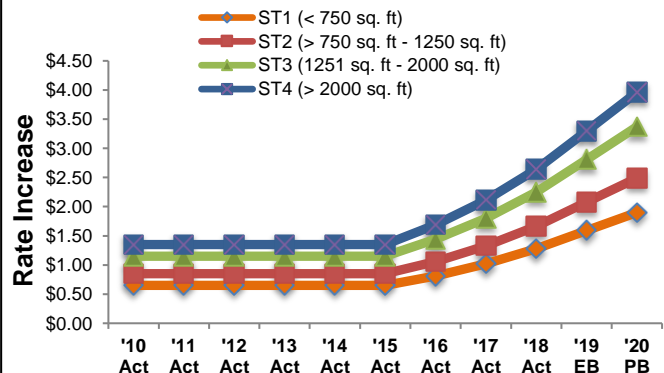
#### Current rates for FY 2019 are as follows:

ST1	\$1.59/month/unit	residential < 750 sq. feet
ST2	\$2.08/month/unit	residential 751 - 1250 sq. feet
ST3	\$2.81/month/unit	residential 1251 - 2000 sq. feet
ST4	\$3.30/month/unit	residential over 2000 sq. feet

#### Proposed rates for FY 2020 are as follows:

ST1	\$1.90/month/unit	residential < 750 sq. feet
ST2	\$2.49/month/unit	residential 751 - 1250 sq. feet
ST3	\$3.37/month/unit	residential 1251 - 2000 sq. feet
ST4	\$3.96/month/unit	residential over 2000 sq. feet

### Storm Water Residential Monthly Customer Rate



## Authorized Personnel

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
Administration/Engineering	2.71	3.01	3.01	3.11	0.10
Field Operations	7.10	7.10	7.10	7.10	
<b>Total Personnel</b>	<b>9.81</b>	<b>10.11</b>	<b>10.11</b>	<b>10.21</b>	<b>0.10</b>
Permanent Full-Time	9.81	10.11	10.11	10.21	0.10
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>9.81</b>	<b>10.11</b>	<b>10.11</b>	<b>10.21</b>	<b>0.10</b>

## Budget Detail By Design

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	\$ Change 20/19B	% Change 20/19B
<b>Admin/Education/Engineering</b>						
Personnel Services	\$184,103	\$282,002	\$238,778	\$276,937	(\$5,065)	(1.8%)
Supplies and Materials	\$16,383	\$33,736	\$28,784	\$7,538	(\$26,198)	(77.7%)
Travel and Training	\$2,631	\$5,648	\$5,648	\$5,003	(\$645)	(11.4%)
Intragovernmental Charges	\$192,166	\$222,347	\$222,347	\$141,829	(\$80,518)	(36.2%)
Utilities, Services, & Misc.	\$63,997	\$95,336	\$59,403	\$86,959	(\$8,377)	(8.8%)
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$131,471	\$117,198	\$152,360	\$139,079	\$21,881	18.7%
<b>Total</b>	<b>\$590,751</b>	<b>\$756,267</b>	<b>\$707,320</b>	<b>\$657,345</b>	<b>(\$98,922)</b>	<b>(13.1%)</b>
<b>Field Operations</b>						
Personnel Services	\$293,724	\$401,950	\$373,607	\$411,866	\$9,916	2.5%
Supplies and Materials	\$126,452	\$236,502	\$236,014	\$284,949	\$48,447	20.5%
Travel and Training	\$418	\$750	\$750	\$1,500	\$750	100.0%
Intragovernmental Charges	\$62,260	\$64,464	\$64,464	\$53,355	(\$11,109)	(17.2%)
Utilities, Services, & Misc.	\$65,038	\$231,400	\$230,613	\$261,293	\$29,893	12.9%
Capital	\$287,754	\$178,000	\$178,000	\$124,000	(\$54,000)	(30.3%)
Other	\$515,911	\$504,978	\$451,611	\$504,978	\$0	0.0%
<b>Total</b>	<b>\$1,351,557</b>	<b>\$1,618,044</b>	<b>\$1,535,059</b>	<b>\$1,641,941</b>	<b>\$23,897</b>	<b>1.5%</b>
<b>Capital Projects</b>						
Personnel Services	\$11,225	\$0	\$0	\$0	\$0	
Supplies and Materials	\$2,473	\$0	\$0	\$0	\$0	
Travel and Training	\$0	\$0	\$0	\$0	\$0	
Intragovernmental Charges	\$0	\$0	\$0	\$0	\$0	
Utilities, Services, & Misc.	\$749,073	\$975,000	\$975,000	\$1,829,943	\$854,943	87.7%
Capital	\$0	\$0	\$0	\$0	\$0	
Other	\$0	\$0	\$0	\$0	\$0	
<b>Total</b>	<b>\$762,771</b>	<b>\$975,000</b>	<b>\$975,000</b>	<b>\$1,829,943</b>	<b>\$854,943</b>	<b>87.7%</b>
<b>Department Totals</b>						
Personnel Services	\$489,052	\$683,952	\$612,385	\$688,803	\$4,851	0.7%
Supplies and Materials	\$145,308	\$270,238	\$264,798	\$292,487	\$22,249	8.2%
Travel and Training	\$3,049	\$6,398	\$6,398	\$6,503	\$105	1.6%
Intragovernmental Charges	\$254,426	\$286,811	\$286,811	\$195,184	(\$91,627)	(31.9%)
Utilities, Services, & Misc.	\$878,108	\$1,301,736	\$1,265,016	\$2,178,195	\$876,459	67.3%
Capital	\$287,754	\$178,000	\$178,000	\$124,000	(\$54,000)	(30.3%)
Other	\$647,382	\$622,176	\$603,971	\$644,057	\$21,881	3.5%
<b>Total</b>	<b>\$2,705,079</b>	<b>\$3,349,311</b>	<b>\$3,217,379</b>	<b>\$4,129,229</b>	<b>\$779,918</b>	<b>23.3%</b>

## Authorized Personnel By Division

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020	Position Changes
<b>Admin/Education/Engineering</b>					
9905 - Deputy City Manager	0.06	0.06	0.06	0.06	
5109 - Engineering Supervisor	0.20	0.20	0.20	0.20	
5107 - Engin & Operations Manager	0.20	0.20	0.20	0.20	
5098/5113 - Eng Spec/Engineer ^	1.00	1.00	1.00	1.00	
4502 - Sr. Rate Analyst * **	0.00	0.00	0.00	0.10	0.10
4501 - Rate Analyst * **	0.00	0.10	0.10	0.10	
4996 - Sr. Project Compliance Inspector +	0.00	0.20	0.20	0.20	
2990 - Director, Columbia Utilities	0.05	0.05	0.05	0.05	
2980 - Asst Dir, Columbia Utilities ^	0.10	0.10	0.00	0.00	
2981 - Asst Dir, Columbia Utilities PE ^	0.00	0.00	0.10	0.10	
2582 - Storm Water MS4 Technician ^	1.00	1.00	1.00	1.00	
1006 - Senior Admin Support Asst.	0.10	0.10	0.10	0.10	
<b>Total Personnel</b>	<b>2.71</b>	<b>3.01</b>	<b>3.01</b>	<b>3.11</b>	<b>0.10</b>
Permanent Full-Time	2.71	3.01	3.01	3.11	0.10
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>2.71</b>	<b>3.01</b>	<b>3.01</b>	<b>3.11</b>	<b>0.10</b>
<b>Field Operations</b>					
2884 - Jet Lead Operator-773	1.00	1.00	1.00	1.00	
2585 - Storm Water Supervisor	1.00	1.00	1.00	1.00	
2430 - Sewer Maint Supt	0.10	0.10	0.10	0.10	
2304 - Crew Foreman ^^	0.00	0.00	0.00	1.00	1.00
2303 - CDL Operator - 773 ^^	0.00	0.00	0.00	4.00	4.00
2303 - Equipment Operator III-773 #	1.00	0.00	0.00	0.00	
2303 - Sr Equipment Operator-773 # ^^ ^^	0.00	4.00	4.00	0.00	(4.00)
2300 - Equipment Operator-773 # ^^	0.00	1.00	1.00	0.00	(1.00)
2300 - Equipment Operator II-773 #	4.00	0.00	0.00	0.00	
<b>Total Personnel</b>	<b>7.10</b>	<b>7.10</b>	<b>7.10</b>	<b>7.10</b>	
Permanent Full-Time	7.10	7.10	7.10	7.10	
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>7.10</b>	<b>7.10</b>	<b>7.10</b>	<b>7.10</b>	
<b>Department Totals</b>					
Permanent Full-Time	9.81	10.11	10.11	10.21	0.10
Permanent Part-Time	0.00	0.00	0.00	0.00	
<b>Total Permanent</b>	<b>9.81</b>	<b>10.11</b>	<b>10.11</b>	<b>10.21</b>	<b>0.10</b>

\* In FY 2019, 0.10 FTE Rate Analyst was reallocated from Sewer and Solid Waste to Storm Water.

\*\* In FY 2020, 0.10 FTE Rate Analyst was reassigned to a Sr. Rate Analyst, and 0.10 Rate Analyst was reallocated from Water & Electric

+ In FY 2019, 0.20 FTE Senior Project Compliance Inspector was added due to increased workload, contract management and regulatory compliance activities.

# In FY 2019, Equipment Operator III-773 positions were reassigned as Senior Equipment Operator-773. Also in FY 2019, (3) 1.00 FTE Equipment Operator II-773 were reassigned to Senior Equipment Operator-773 and (1) 1.00 FTE Equipment Operator II-773 was reassigned to an Equipment Operator-773.

^ In FY 2019 mid-year, 0.10 FTE Asst Dir City Utilities was reallocated to Asst Dir City Utilities PE

^^ In FY 2020, 1.00 FTE Sr Equip Op was reassigned to Crew Foreman

^^ In FY 2020, Equipment Oper and Senior Equip Oper classifications were consolidated to CDL Operator

## Capital Projects - Major Projects and Fiscal Impact

### Major Projects

- Construction of the Sinclair Road at Mill Creek culvert replacement was completed. This project replaced failing infrastructure and improved the culvert to reduce the incidence of street flooding.
- Construction of the Hirth Avenue project was completed to address a structure flooding issue.
- Construction of the Garth at Oak Tower Infrastructure Improvements is expected to begin late FY 2019 or early FY 2020. This system will replace failing infrastructure.
- Design of the Greenwood South storm water improvement project is being finalized with easement acquisition and construction anticipated to be completed in FY 2020. This system will replace failing infrastructure.
- Design of the Quail Drive and associated Calvert Drive storm water improvement and management projects will continue in FY 2020. These projects will address flooding and failing infrastructure issues. They are both major multi-year projects.
- Six storm pipe lining projects were funded in FY 2019 and should be completed in FY 2020. Lining existing storm pipes in certain locations is less expensive and extends the life of otherwise failing infrastructure.
- Support of the Collaborative Adaptive Management process through the funding of CAM projects as recommended by the Stakeholders and approved by Council. The El Chaparral Riparian Restoration project and Forum Level Spreader project continue to be in their establishment and maintenance phase. In FY 2019 Council approved funding for the cooperative agreement for the Hinkson Creek Aquatic Macroinvertebrate Data Mining Project.

### Fiscal Impact

- FY 2020 reflects a 20% storm water monthly rate increase approved by voters in April 2015. No storm water rate increases are anticipated for FY 2021.

# Storm Water

# Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
<b>Storm Water</b>								
<b>1 Annual CAM Projects - SS114 [ID: 1611]</b>								
Ent Rev		\$30,000	\$30,000	\$30,000	\$30,000	\$180,000		
Ent Rev - 2015 Ballot	\$30,000							
<b>Total</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$180,000</b>		
<b>2 Annual Downtown Tree Planters - SS115 [ID: 1621]</b>								
Ent Rev		\$25,000	\$25,000	\$25,000	\$25,000	\$150,000		
Ent Rev - 2015 Ballot	\$25,000							
<b>Total</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>\$150,000</b>		
<b>3 Annual Mitigation Bank Program - SS133 [ID: 1866]</b>								
<b>Total</b>								
<b>4 Annual Projects - SS017 [ID: 839]</b>								
Ent Rev		\$125,000	\$125,000	\$125,000	\$125,000	\$750,000		
Ent Rev - 2015 Ballot	\$125,000							
<b>Total</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>\$750,000</b>		
<b>5 Annual Property Acquisition - SS118 [ID: 1726]</b>								
Ent Rev	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$300,000		
<b>Total</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$300,000</b>		
<b>6 Alan Lane [ID: 870]</b>								
Ent Rev - 2015 Ballot	\$66,000		\$275,000				2020	2022
<b>Total</b>	<b>\$66,000</b>		<b>\$275,000</b>					
<b>7 Calvert Drive - SS117 [ID: 1612]</b>								
Ent Rev	\$733,943						2019	2020
<b>Total</b>	<b>\$733,943</b>							
<b>8 Capri Estates Drainage [ID: 828]</b>								
Ent Rev - 2015 Ballot	\$50,000		\$200,000				2020	2022
<b>Total</b>	<b>\$50,000</b>		<b>\$200,000</b>					
<b>9 Greenwood South - SS140 [ID: 1631]</b>								
Ent Rev - 2015 Ballot	\$120,000						2018	2020
<b>Total</b>	<b>\$120,000</b>							
<b>10 Hickman &amp; 6th &amp; 7th - SS134 [ID: 1618]</b>								
Ent Rev - 2015 Ballot	\$130,000	\$870,000	\$300,000				2020	2021
<b>Total</b>	<b>\$130,000</b>	<b>\$870,000</b>	<b>\$300,000</b>					
<b>11 Quail Drive - SS143 [ID: 821]</b>								
Ent Rev - 2015 Ballot	\$500,000						2019	2020
<b>Total</b>	<b>\$500,000</b>							
<b>12 Braemore Drainage [ID: 817]</b>								
Ent Rev			\$30,000		\$270,000		2022	2024
<b>Total</b>			<b>\$30,000</b>		<b>\$270,000</b>			
<b>13 Nebraska Avenue [ID: 1616]</b>								
Ent Rev - 2015 Ballot			\$120,000	\$500,000			2022	2023
<b>Total</b>			<b>\$120,000</b>	<b>\$500,000</b>				

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

## Storm Water

## Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
<b>Storm Water</b>								
<b>14 Rockhill Rd [ID: 873]</b>							<b>2021</b>	<b>2023</b>
Ent Rev				\$600,000				
Ent Rev - 2015 Ballot		\$124,000						
<b>Total</b>		<b>\$124,000</b>		<b>\$600,000</b>				
<b>15 Seventh and Locust [ID: 1374]</b>							<b>2023</b>	<b>2024</b>
Ent Rev - 2015 Ballot				\$50,000	\$270,000			
<b>Total</b>				<b>\$50,000</b>	<b>\$270,000</b>			
<b>16 Sexton Road at Jackson [ID: 824]</b>							<b>2023</b>	<b>2024</b>
Ent Rev				\$30,000	\$315,000			
<b>Total</b>				<b>\$30,000</b>	<b>\$315,000</b>			
<b>17 Vandiver/Sylvan Storm Drainage [ID: 826]</b>							<b>2023</b>	<b>2024</b>
Ent Rev - 2015 Ballot				\$500,000	\$600,000			
<b>Total</b>				<b>\$500,000</b>	<b>\$600,000</b>			
<b>18 Worley Again East Phase I [ID: 1629]</b>							<b>2023</b>	<b>2024</b>
Ent Rev - 2015 Ballot				\$60,000	\$240,000			
<b>Total</b>				<b>\$60,000</b>	<b>\$240,000</b>			
<b>19 Crestridge Drive Culvert Replacement [ID: 2047]</b>							<b>2025</b>	<b>2025</b>
Ent Rev						\$125,000		
<b>Total</b>						<b>\$125,000</b>		
<b>20 Greenwood Stewart Phase 2 SS093 [ID: 1615]</b>							<b>2025</b>	<b>2026</b>
Ent Rev						\$1,600,000		
<b>Total</b>						<b>\$1,600,000</b>		
<b>21 Royal Lytham - Fallwood - SS090 [ID: 815]</b>							<b>2023</b>	<b>2025</b>
Ent Rev				\$50,000		\$350,000		
<b>Total</b>				<b>\$50,000</b>		<b>\$350,000</b>		
<b>22 Sexton/McBaine Drainage [ID: 825]</b>							<b>2025</b>	<b>2025</b>
Ent Rev						\$280,000		
<b>Total</b>						<b>\$280,000</b>		
<b>23 Stormwater Master Plan [ID: 1039]</b>							<b>2025</b>	<b>2025</b>
Ent Rev						\$477,600		
<b>Total</b>						<b>\$477,600</b>		
<b>24 West Worley Storm System Replacement - SS119 [ID: 1882]</b>							<b>2025</b>	<b>2027</b>
Ent Rev						\$210,000		
<b>Total</b>						<b>\$210,000</b>		
<b>25 Wilson Ross - SS112 [ID: 1608]</b>							<b>2025</b>	<b>2026</b>
Future Ballot						\$155,000		
<b>Total</b>						<b>\$155,000</b>		



## Storm Water

## Annual and 5 Year Capital Projects

Funding Source	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
<b>Storm Water Funding Source Summary</b>								
Ent Rev	\$783,943	\$230,000	\$260,000	\$910,000	\$815,000	\$1,730,000		
Ent Rev - 2015 Ballot	\$1,046,000	\$994,000	\$895,000	\$1,110,000	\$1,110,000			
<b>New Funding</b>	<b>\$1,829,943</b>	<b>\$1,224,000</b>	<b>\$1,155,000</b>	<b>\$2,020,000</b>	<b>\$1,925,000</b>	<b>\$1,730,000</b>		
<b>Total</b>	<b>\$1,829,943</b>	<b>\$1,224,000</b>	<b>\$1,155,000</b>	<b>\$2,020,000</b>	<b>\$1,925,000</b>	<b>\$1,730,000</b>		

### Storm Water Current Capital Projects

1	Aldeah & Ash Storm Pipe Rehab - SS123 [ID: 1868]	2018	2019
2	CAM - Forum Nature Area - SS113 [ID: 1811]	2013	2014
3	FY19 Storm Water Rehabilitation Project SS146 [ID: 2165]	2019	2019
4	Garth @ Oak Tower SS110 [ID: 819]	2017	2019
5	Hinkson Bacteria Assessment - SS126 [ID: 1947]	2015	2015
6	Hirth Ave - SS142 [ID: 2070]	2017	2019
7	Mill Creek - 307 W Alhambra - SS136 [ID: 2008]	2017	2018
8	Sinclair Culvert at Mill Creek - SS131 [ID: 1914]	2016	2018

### Storm Water Impact of Capital Projects

2302 Business 70 East [ID: 1372]
Reduce regular maintenance issues concerning sinkholes, failing pipes and inlets.
Alan Lane [ID: 870]
Reduce regular maintenance issues concerning sinkholes, failing pipes and inlets.
Aldeah & Ash Storm Pipe Rehab - SS123 [ID: 1868]
none
Bourn Avenue [ID: 1623]
Reduction in traditional structural maintenance. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.
Braemore Drainage [ID: 817]
Reduce street flooding frequency and traditional structural maintenance. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.
Bray/Longwell Drainage [ID: 818]
Reduce maintenance calls and flooding issues.
Calvert Drive - SS117 [ID: 1612]
Increase in regular landscape or cleaning maintenance for water quality improvements installations.
Capri Estates Drainage [ID: 828]
Reduce regular maintenance issues concerning sinkholes, failing pipes and inlets. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.
Crestridge Drive Culvert Replacement [ID: 2047]
Reduce street flooding and maintenance calls.
East Downtown [ID: 1613]
Reduce regular maintenance issues concerning sinkholes, failing pipes and inlets. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.
Flat Branch System Inventory Model [ID: 1609]
Provide planning information.
FY19 Storm Water Rehabilitation Project SS146 [ID: 2165]
Minimal impact to the Storm Water Utility's maintenance and operations. Repair structural defects
Garth @ Oak Tower SS110 [ID: 819]
None

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.



Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
<b>Storm Water Impact of Capital Projects</b>								
<b>Storm Water</b>								
Garth-Jewell [ID: 1617]								
Upgrade failing infrastructure.								
Grasslands-Brandon Drainage [ID: 830]								
Reduce street flooding issue. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.								
Greenwood South - SS140 [ID: 1631]								
Reduce flooding issues and regular maintenance issues concerning sinkholes, erosion, failing pipes and inlets.								
Greenwood Stewart Phase 2 SS093 [ID: 1615]								
Reduction in traditional structural maintenance. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.								
Hickman & 6th & 7th - SS134 [ID: 1618]								
Reduce regular maintenance issues concerning sinkholes, failing pipes and inlets. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.								
Hinkson Avenue [ID: 1206]								
Reduction in traditional structural maintenance. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.								
Hinkson Bacteria Assessment - SS126 [ID: 1947]								
none								
Hirth Ave - SS142 [ID: 2070]								
None to minimal								
Kelly Detention Retrofit - SS108 [ID: 1420]								
Increased maintenance to remove captured pollutants.								
Lakshire Estates Lake Modification [ID: 1622]								
Will need to negotiate maintenance requirements with homeowners.								
Leawood Subdivision [ID: 1627]								
Improved system requires less regular cleaning, but there will be more to maintain. Maintenance activity for water quality improvements are unknown.								
Martinshire Drive [ID: 820]								
Reduce flooding issues. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.								
Mary Jane Jamesdale [ID: 1619]								
Reduction in street flooding and traditional structural maintenance. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.								
Mill Creek Detention Retrofits [ID: 1625]								
Will require maintenance agreement with homeowners association so they will maintain.								
Mill Creek Phase 3 - SS111 [ID: 1620]								
Reduction in street flooding issues. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.								
Nebraska Avenue [ID: 1616]								
Reduce street flooding issues. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.								
Parkade Blvd and Plaza [ID: 1630]								
Reduce regular maintenance issues concerning sinkholes, failing pipes and inlets. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.								
Pear Tree Circle Storm Drainage [ID: 834]								
Reduce flooding issues. Increase to numbers of structures and pipes to be maintained.								
Quail Drive - SS143 [ID: 821]								
Reduce flooding issues and regular maintenance issues concerning sinkholes, failing pipes and inlets. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.								
Rangeline Street Smith Street [ID: 1478]								
Reduction in maintenance. Less labor, materials and equipment costs to repair previously inadequate facilities.								
Rockhill Rd [ID: 873]								
Reduce regular maintenance issues concerning sinkholes, failing pipes and inlets. Water quality improvements will require maintenance.								
Rockingham - E. Briarwood [ID: 1626]								
Reduce regular maintenance issues concerning sinkholes, failing pipes and inlets. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.								

D = Year being designed; C = Year construction will begin.

For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

## Storm Water

## Annual and 5 Year Capital Projects

Funding Source	Proposed FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Future Cost	D	C
<b>Storm Water Impact of Capital Projects</b>								
<b>Storm Water</b>								
Rollins/Cowan/Ridge Drainage [ID: 872]								
Reduction in flooding issues and traditional structural maintenance.								
Royal Lytham - Fallwood - SS090 [ID: 815]								
Reduction in flooding issues and maintenance calls. Increase in regular landscape or cleaning maintenance if water quality improvements are installed								
Sappington Drainage [ID: 823]								
Reduce flooding issues regular maintenance issues concerning sinkholes, failing pipes and inlets.								
Seventh and Locust [ID: 1374]								
Reduction in street flooding issues and street maintenance. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.								
Sexton Road at Jackson [ID: 824]								
Reduction street flooding issues and traditional structural maintenance.								
Sexton/McBaine Drainage [ID: 825]								
Reduction in street flooding issues.								
Sinclair Culvert at Mill Creek - SS131 [ID: 1914]								
Upgraded box will require less maintenance due to clogging.								
Sixth & Elm Storm Drain Replacement - SS109 [ID: 1532]								
Reduce regular maintenance issues concerning sinkholes, failing pipes and inlets.								
Stewart Park Drainage [ID: 835]								
Reduce flooding and erosion issues. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.								
Vandiver/Sylvan Storm Drainage [ID: 826]								
Reduction in traditional structural maintenance. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.								
Wayne Road [ID: 837]								
Reduce regular maintenance issues concerning sinkholes, failing pipes and inlets.								
West Worley Storm System Replacement - SS119 [ID: 1882]								
Reduce potential for pavement failure.								
Wilson Ross - SS112 [ID: 1608]								
Reduce maintenance calls and street flooding.								
Woodland-Northridge Drainage [ID: 838]								
Reduce flooding and regular maintenance issues concerning sinkholes, failing pipes and inlets. Increase in regular landscape or cleaning maintenance if water quality improvements are installed.								
Worley Again East Phase I [ID: 1629]								
Increase in regular landscape or cleaning maintenance if water quality improvements are installed.								

D = Year being designed; C = Year construction will begin.

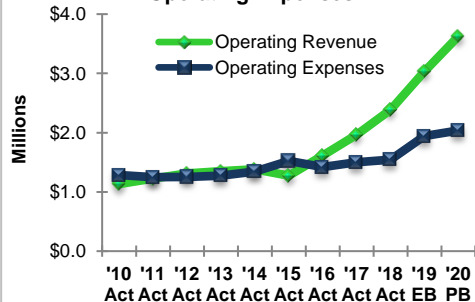
For projects planned beyond five years, please refer to the City's Capital Improvement Plan Document.

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**Revenues, Expenses, and Changes in Fund Net Position**  
**Storm Water Utility Fund**

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Operating Revenues:</b>				
User Charges	\$2,387,544	\$3,032,046	\$3,032,046	\$3,624,455
<b>Total Operating Revenues</b>	<b>\$2,387,544</b>	<b>\$3,032,046</b>	<b>\$3,032,046</b>	<b>\$3,624,455</b>
<b>Operating Expenses:</b>				
Personnel Services	\$477,827	\$683,952	\$612,385	\$688,803
Supplies & Materials	\$142,835	\$270,238	\$264,798	\$292,487
Travel & Training	\$3,049	\$6,398	\$6,398	\$6,503
Intragovernmental Charges	\$254,426	\$286,811	\$286,811	\$195,184
Utilities, Services & Other Misc.	\$129,035	\$326,736	\$290,016	\$348,252
Depreciation	\$537,537	\$504,978	\$482,505	\$504,978
<b>Total Operating Expenses</b>	<b>\$1,544,709</b>	<b>\$2,079,113</b>	<b>\$1,942,913</b>	<b>\$2,036,207</b>
<b>Operating Income (Loss)</b>	<b>\$842,835</b>	<b>\$952,933</b>	<b>\$1,089,133</b>	<b>\$1,588,248</b>
<b>Non-Operating Revenues:</b>				
Rev. from other governmental units	\$0	\$0	\$0	\$0
Investment Revenue	\$17,736	\$18,994	\$39,570	\$18,994
Misc. Non-Operating Revenue	\$10,364	\$3,000	\$2,559	\$13,000
<b>Total Non-Operating Revenues</b>	<b>\$28,100</b>	<b>\$21,994</b>	<b>\$42,129</b>	<b>\$31,994</b>
<b>Non-Operating Expenses:</b>				
Loss On Disposal Assets	\$0	\$0	\$4,268	\$0
<b>Total Non-Operating Expenses</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,268</b>	<b>\$0</b>
<b>Total Non-Operating Revenues (Expenses)</b>	<b>\$28,100</b>	<b>\$21,994</b>	<b>\$37,861</b>	<b>\$31,994</b>
<b>Income (Loss) Before Contributions and Transfers</b>	<b>\$870,935</b>	<b>\$974,927</b>	<b>\$1,126,994</b>	<b>\$1,620,242</b>
Transfer In - CDBG for CIP	\$65,721	\$0	\$0	\$0
Transfers In - Other	\$0	\$0	\$0	\$0
Capital Contribution	\$0	\$0	\$0	\$0
<b>Total Transfers and Contributions:</b>	<b>\$65,721</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Transfers Out	(\$109,845)	(\$117,198)	(\$117,198)	(\$139,079)
<b>Total Transfers and Contributions</b>	<b>(\$44,124)</b>	<b>(\$117,198)</b>	<b>(\$117,198)</b>	<b>(\$139,079)</b>
<b>Changes in Net Position</b>	<b>\$826,811</b>	<b>\$857,729</b>	<b>\$1,009,796</b>	<b>\$1,481,163</b>
Net Position - Beginning	\$10,859,539	\$11,686,350	\$11,686,350	\$12,696,146
<b>Net Position - Ending</b>	<b>\$11,686,350</b>	<b>\$12,544,079</b>	<b>\$12,696,146</b>	<b>\$14,177,309</b>

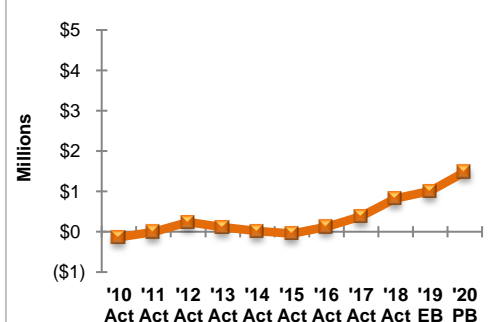
**Operating Revenues vs.  
Operating Expenses**



Operating revenues began to sharply rise after FY 2015 due to voter approved utility rate increases. The additional revenue will be used for capital additions and projects.

Due to the increase in revenues, the fund has experienced a positive change in net position after FY 2015. The income is being used for capital additions and projects.

**Change in Net Position**



### Financial Sources and Uses Storm Water Utility Fund

	Actual FY 2018	Adj. Budget FY 2019	Estimated FY 2019	Proposed FY 2020
<b>Financial Sources</b>				
User Charges	\$2,387,544	\$3,032,046	\$3,032,046	\$3,624,455
Interest Revenue	\$17,736	\$18,994	\$39,570	\$18,994
Less: GASB 31 Interest Adjustment	\$63,943			
Other Local Revenues	\$10,364	\$3,000	\$2,559	\$13,000
<b>Total Financial Sources Before Transfers</b>	<b>\$2,479,587</b>	<b>\$3,054,040</b>	<b>\$3,074,175</b>	<b>\$3,656,449</b>
Transfers In - Other	\$65,721	\$0	\$0	\$0
<b>Total Financial Sources</b>	<b>\$2,545,308</b>	<b>\$3,054,040</b>	<b>\$3,074,175</b>	<b>\$3,656,449</b>
<b>Financial Uses</b>				
Personnel Services	\$477,827	\$683,952	\$612,385	\$688,803
Less: GASB 16 Vacation Liability Adjustment	(\$1,743)			
Less: GASB 68 Pension Adjustment	\$20,951			
Less: GASB 75 OPEB Adjustment	\$1,021			
Supplies & Materials	\$142,835	\$270,238	\$264,798	\$292,487
Travel & Training	\$3,049	\$6,398	\$6,398	\$6,503
Intragovernmental Charges	\$254,426	\$286,811	\$286,811	\$195,184
Utilities, Services & Other Misc.	\$129,035	\$326,736	\$290,016	\$348,252
Interest Expense	\$0	\$0	\$0	\$0
Bank & Paying Agent Fees	\$0	\$0	\$0	\$0
Transfers Out	\$109,845	\$117,198	\$117,198	\$139,079
Principal Payments	\$0	\$0	\$0	\$0
Capital Additions	\$287,754	\$178,000	\$178,000	\$124,000
Enterprise Revenues used for Capital Projects	\$804,940	\$975,000	\$975,000	\$1,829,943
<b>Total Financial Uses</b>	<b>\$2,229,940</b>	<b>\$2,844,333</b>	<b>\$2,730,606</b>	<b>\$3,624,251</b>
<b>Financial Sources Over/(Under) Uses</b>	<b>\$315,368</b>	<b>\$209,707</b>	<b>\$343,569</b>	<b>\$32,198</b>
<b>Unassigned Cash Reserves for Operations</b>				
Beginning Unassigned Cash Reserve		\$1,551,431	\$1,551,431	\$1,895,000
Financial Sources Over/(Under) Uses		\$209,707	\$343,569	\$32,198
Increase Cash due to closing CIP projects				
Cash and cash equivalents	\$2,820,676			
Less: Cash Restricted for Capital Projects	(\$1,439,222)			
Less: GASB 31 Pooled Cash Adjustment	\$169,977			
Add: Inventory	\$0			
<b>Ending Unassigned Cash Reserves</b>	<b>\$1,551,431</b>	<b>\$1,761,138</b>	<b>\$1,895,000</b>	<b>\$1,927,198</b>
Budgeted Operating Expenses w/o Depr	\$1,410,728	\$1,545,404	\$1,545,404	\$1,531,229
Add: Budgeted Interest Expense	\$0	\$0	\$0	\$0
Add: Budgeted Bank and Paying Agent Fees	\$0	\$0	\$0	\$0
Add: Budgeted Operating Transfers Out	\$108,514	\$117,198	\$117,198	\$139,079
Add: Budgeted Principal Payments	\$0	\$0	\$0	\$0
Add: Budgeted Capital Additions	\$292,500	\$178,000	\$178,000	\$124,000
Add: Budgeted Ent Revenue for CIP	\$1,004,940	\$975,000	\$975,000	\$1,829,943
<b>Total Budgeted Financial Uses</b>	<b>\$2,816,682</b>	<b>\$2,815,602</b>	<b>\$2,815,602</b>	<b>\$3,624,251</b>
Less: Ent Rev Budgeted for current year CIP	(\$1,004,940)	(\$975,000)	(\$975,000)	(\$1,829,943)
<b>Operational Expenses</b>	<b>\$1,811,742</b>	<b>\$1,840,602</b>	<b>\$1,840,602</b>	<b>\$1,794,308</b>
x Cash Reserve Target %	x 20%	x 20%	x 20%	x 20%
Cash Reserve Target for Operations	\$362,348	\$368,120	\$368,120	\$358,862
Add: Ent Rev Budgeted for Current year CIP	\$1,004,940	\$975,000	\$975,000	\$1,829,943
<b>Budgeted Cash Reserve Target</b>	<b>\$1,367,288</b>	<b>\$1,343,120</b>	<b>\$1,343,120</b>	<b>\$2,188,805</b>
<b>Above/(Below) Cash Reserve Target</b>	<b>\$184,143</b>	<b>\$418,018</b>	<b>\$551,880</b>	<b>(\$261,607)</b>

\* Cash restricted for capital projects is not shown in the CAFR as a separate line and is included in Current Assets. This amount must be subtracted in order to calculate the current assets related to operations only.

### Financial Sources and Uses Storm Water Utility Fund

The Financial Sources and Uses Statement is a management tool which provides a more complete look at the cash and other resources for the operation compared to the expenses and other uses of the operation. This allows management to examine the projected ending cash reserves for the operation compared to a budgeted cash reserve target which provides useful information about the financial health of the fund.

This statement takes information from the revenues, expenses, and changes in net position statement and subtracts out non-cash items (depreciation, loss on disposal of fixed assets, and GASB adjustments for interest revenue, pensions, and vacation liabilities). This statement also includes capital item purchases (such as fleet replacements), principal payments, and enterprise revenue that will be used to pay for capital project costs which are reflected on the balance sheet.

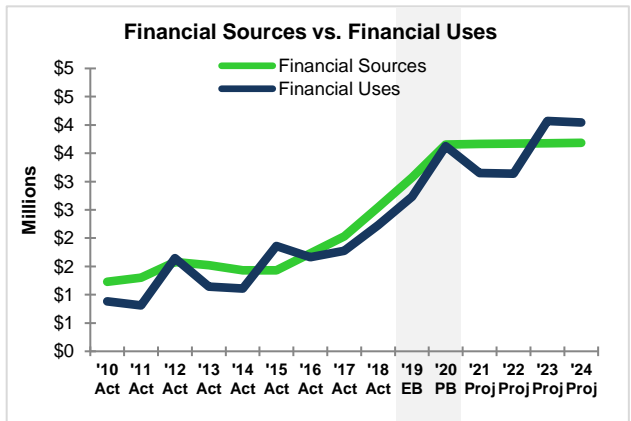
Projected FY 2021	Projected FY 2022	Projected FY 2023	Projected FY 2024
\$3,631,564	\$3,638,687	\$3,645,824	\$3,652,976
\$18,994	\$18,994	\$18,994	\$18,994
\$13,000	\$13,000	\$13,000	\$13,000
<b>\$3,663,558</b>	<b>\$3,670,681</b>	<b>\$3,677,818</b>	<b>\$3,684,970</b>
\$0	\$0	\$0	\$0
<b>\$3,663,558</b>	<b>\$3,670,681</b>	<b>\$3,677,818</b>	<b>\$3,684,970</b>

\$737,832	\$767,345	\$798,039	\$829,960
\$307,294	\$314,977	\$322,851	\$330,922
\$6,503	\$6,503	\$6,503	\$6,503
\$208,317	\$216,542	\$225,426	\$238,992
\$369,436	\$380,519	\$391,940	\$403,712
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$139,079	\$139,079	\$139,079	\$139,079
\$0	\$0	\$0	\$0
\$157,516	\$162,242	\$167,109	\$172,122.00
\$1,224,000	\$1,155,000	\$2,020,000	\$1,925,000
<b>\$3,149,977</b>	<b>\$3,142,207</b>	<b>\$4,070,947</b>	<b>\$4,046,290</b>

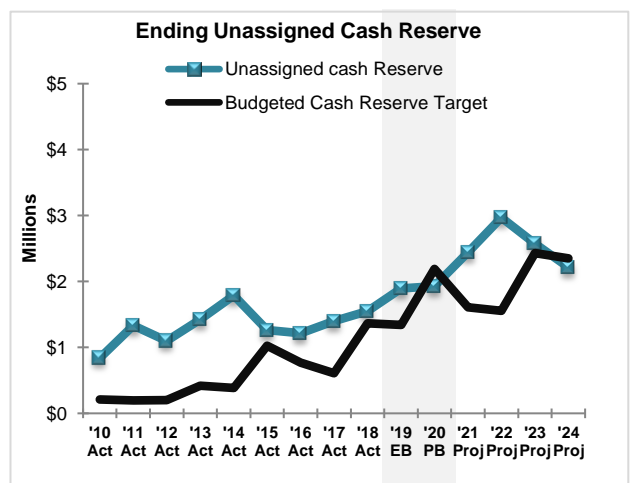
<b>\$513,581</b>	<b>\$528,474</b>	<b>(\$393,129)</b>	<b>(\$361,320)</b>
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\$1,927,198	\$2,440,779	\$2,969,253	\$2,576,124
\$513,581	\$528,474	(\$393,129)	(\$361,320)

<b>\$2,440,779</b>	<b>\$2,969,253</b>	<b>\$2,576,124</b>	<b>\$2,214,804</b>
\$1,629,382	\$1,685,886	\$1,744,759	\$1,810,089
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$139,079	\$139,079	\$139,079	\$139,079
\$0	\$0	\$0	\$0
\$157,516	\$162,242	\$167,109	\$172,122
\$1,224,000	\$1,155,000	\$2,020,000	\$1,925,000
<b>\$3,149,977</b>	<b>\$3,142,207</b>	<b>\$4,070,947</b>	<b>\$4,046,290</b>
(\$1,224,000)	(\$1,155,000)	(\$2,020,000)	(\$1,925,000)
<b>\$1,925,977</b>	<b>\$1,987,207</b>	<b>\$2,050,947</b>	<b>\$2,121,290</b>
x 20%	x 20%	x 20%	x 20%
\$385,195	\$397,441	\$410,189	\$424,258
\$1,224,000	\$1,155,000	\$2,020,000	\$1,925,000
<b>\$1,609,195</b>	<b>\$1,552,441</b>	<b>\$2,430,189</b>	<b>\$2,349,258</b>
<b>\$831,584</b>	<b>\$1,416,812</b>	<b>\$145,935</b>	<b>(\$134,454)</b>



In years where financial uses are above financial sources, there are significant capital project costs. The City must appropriate all of the cost of a capital project before a construction contract can be awarded, even though construction can take more than one year to complete. The City utilizes smaller utility rate increases over time in order to build up balances and then uses those balances to fund some of their capital projects. FY 2020 financial sources includes the last voter approved rate increase of 20%. Additional voter approved rate increases will be required to implement the Integrated Management Plan and these have not been included in this forecast.



Ending cash reserves may vary as the fund needs to build up funds for future capital projects. Ending cash is projected to be above the budgeted cash reserve target for FY 2021 through FY 2023. Over the next five years, cash reserves will be used to fund capital projects. The projects and required rate increases to fund the Integrated Management Plan are not yet included in future years.

# Storm Water Utility Fund

			FY 2019	FY 2020	
	Chapter/ Section	Date Last Changed	Fee	Fee	Effective Date
<b>Storm Water Development charge</b> Storm water development charge for issuance of building permit for new construction  Category: - Single-family residences; duplexes  - Multiple-family buildings; offices; schools; churches....  - Commercial; industrial; use categories not listed above...	26-170				
		02-15-1993	\$0.09 per sq. ft. of total floor area of new construction	\$0.09 per sq. ft. of total floor area of new construction	
		02-15-1993	\$0.16 per sq. ft. of total floor area of new construction	\$0.16 per sq. ft. of total floor area of new construction	
		02-15-1993	\$0.195 per sq. ft. of total floor area of new construction	\$0.195 per sq. ft. of total floor area of new construction	
<b>Storm water utility charge</b> Multiple-family buildings having more than four units; single-family residences having a main floor area less than 750 sq. ft.  Multiple-family buildings having four or less units; mobile homes; single-family residences having a main floor area of from 750 sq. ft. to 1,250 sq. ft.  Single-family residences having a main floor area of from 1,251 sq. ft. to 2,000 sq. ft.  Single-family residence having a main floor area more than 2,000 sq. ft.  All non-residential uses of developed land	12A-148	10-01-18	\$1.59 per unit	\$1.90 per unit	10-1-19
	12A-148	10-01-18	\$2.08 per unit	\$2.49 per unit	10-1-19
	12A-148	10-01-18	\$2.81 per unit	\$3.37 per unit	10-1-19
	12A-148	10-01-18	\$3.30 per unit	\$3.96 per unit	10-1-19
	12A-148	10-01-18	\$9.77 or \$0.098 per 100 sq. feet impervious area, whichever is greater	\$11.72 or \$0.117 per 100 sq. feet impervious area, whichever is greater	10-1-19
	12A-148	10-01-18			
<b>Billing practices</b> Mixed Multiple-family and Nonresidential use. Where a parcel of land or single structure is developed with both multiple-family and nonresidential uses, the storm water utility charge shall be billed to the owner or single entity representing multiple owners. The director, in determining the billing category of land to use for the monthly storm water utility charge, shall compute the charge by comparing the total number of multiple family units charge to the total non-residential uses charge and shall apply whichever charge is greater	12A-151(d)	09-21-15			



## Glossary & Acronyms

**Accrual Basis of Accounting** - Internal Service Fund and Enterprise Fund revenues and expenses are recognized on the accrual basis. Under this method of accounting, revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period occurred.

**Account Number** - A system of numbering or otherwise designating accounts, entries, invoices, vouchers, in such a manner that the number sequence used quickly reveals certain required information.

**Adopted Budget** - Refers to the budget amount as originally approved by the City Council at the beginning of the fiscal year.

**Anticipated Expenditures and Revenues** - The expenditures or revenues that are expected by the close of the budget year/fiscal year.

**Appropriation** - The legal authorizations made by the City Council (who approve department budgets) to the departments, offices and agencies of the City, allowing the departments to make expenditures and incur obligations for specific purposes within the amounts approved.

**Assessed Valuation** - This is the value of property set for tax purposes. The assessed value is set by the County Assessor, who is charged with determining the taxable value of property according to a formula set by the State of Missouri.

**Balanced Budget** - a budget in which revenues are equal to expenditures. Thus neither a budget deficit nor a budget surplus exists.

**Bond** - a debt security, under which the issuer owes the holders a debt and is obliged to pay them interest or to repay the principal at a later date, termed the maturity date.

**Budget** - The financial plan for the operation of the City for the fiscal year.

**Budgetary Control** - The control and management of a governmental or enterprise fund/entity in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

**Capital Expenditure** - Amounts spent for tangible assets that will be used for more than one year and have a cost of \$5,000 or more. These amounts generally include the amount to acquire or improve a fixed asset. Some capital expenditures, such as fleet replacements are generally included in the department's operating budget rather than in the capital improvement program (CIP). Capital expenditures for major road, bridge, facilities, sidewalks, public utilities, drainage projects, recreational facilities buildings and equipment that require more than one year to construct or which are funded with federal grant funds that are obtained over more than one city fiscal year are included in the capital improvement program.

**Capital Improvement Program (CIP)**- Is a multi-year plan for capital investments in the city's infrastructure, facilities, and equipment and includes items such as roads, bridges, sidewalks, public utilities, drainage projects, recreational facilities, buildings, and equipment. In general, fleet replacements are not included in the CIP. Fleet items that are custom built and take more than one fiscal year to receive or are funded by federal grants that are received over several of the city's fiscal years are included in the CIP.

**Capital Projects Fund** - This fund is used to account for the acquisition and construction of major capital facilities or improvements within the general government funds.

**Debt Service Fund** - The debt service funds are used to account for the accumulation of resources and payment of general long-term debt principal and interest.

**Deficit** - An excess of the liabilities of a fund over its assets. Also, the excess of expenditures over revenues during the budget year.



## Glossary & Acronyms

**Department** - The Department is the primary unit in City operations. Each is managed by a department director. Departments are generally composed of divisions which share a common purpose or which perform similar duties.

**Depreciation** - The decrease in value of physical assets due to use and the passage of time. In accounting for depreciation, the cost of a fixed asset is prorated over the estimated service life of such an asset, and each year is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

**Encumbrance** - Commitment for unperformed contracts for goods or services. An amount of money committed and set aside, but not yet expended, for the purpose of a specific good or service.

**Enterprise Funds** - These funds are used to account for resources committed to self-supporting activities of governmental units that render services to the general public on a user-charged basis. Budgeted enterprise funds include: Water and Electric Utility, Sanitary Sewer Utility, Regional Airport, Transit, Solid Waste Collection, Parking Facilities, Recreation Services, Railroad, Transload, and Storm Water Utility.

**Expendable Trust Fund** - A trust fund whose principal and earnings may be expended. The only expendable trust fund that is budgeted is the Contributions Fund.

**Expenditure** - An actual obligation incurred for goods or services received whether or not yet paid by a City check or by an interfund transfer for internal City bills.

**Fiscal Year** - The period used for the accounting year. The City of Columbia has a fiscal year of October 1st through the following September 30th.

**Fixed Asset** - An asset item with a value of \$5,000 or more and is expected to have an estimated life of greater than one year.

**Fund** - A fund is a self balancing set of accounts designed to track specific revenues and the uses of those revenues.

**Fund Balance** - An accumulated excess of revenues over expenditures. Any amount left over after expenditures are subtracted from resources is then added to the beginning fund balance each year. Each fund begins and ends each year with a positive or negative fund balance. The exception to this is Enterprise Funds and Internal Service Funds which are accounted for in the same manner as private businesses and record retained earnings as opposed to a fund balance.

**Fund Equity** - Additional funds generated by the cost of operating as internal service funds which is used to offset charges assessed to other internal departments.

**Fund Type** - In governmental accounting, all funds are classified into seven generic fund types: General, Special Revenues, Debt Service, Capital Projects, Enterprise, Internal Service, and Trust and Agency.

**GAAP** - Generally Accepted Accounting Principals

**General Fund** - The fund used to account for all City activities not required to be accounted for elsewhere. The General Fund of a governmental unit is made up of the resources available for the purpose of carrying on the unit's operating activities. The General Fund includes the following departments: City Council, City Clerk and Elections, City Manager, Municipal Court, Human Resources, Law, Community Development, Cultural Affairs, Economic Development, Finance, Fire, Police, Health, Community Services, Divisions of Public Works (Administration, Streets and Engineering, and Parking Enforcement and Traffic Control), and Divisions of Parks and Recreation (Administration, C.A.R.E. Program, and Parks).

**General Obligation Bonds** - Bonds backed by the full faith and credit of the City.

## Glossary & Acronyms

**Governmental/Trust Funds** - Includes the General Fund, Expendable Trust Funds, Non-Expendable Trust Funds, Special Revenue Funds, and Capital Project Fund.

**Legal Debt Margin** - The amount of additional debt the City may legally issue. It is currently 20% of the assessed value less general obligation debt currently outstanding.

**Intergovernmental Revenues** - Revenues from other governments in the form of grants, entitlement, shared revenues or payments in lieu of taxes.

**Internal Service Funds** - These funds are used to finance, administer, and account for the financing of goods and services provided by one department to other departments of the City on a cost reimbursement basis. Budgeted internal service funds are Employee Benefit Fund, Self Insurance Reserve Fund, Custodial and Maintenance Services Fund, Fleet Operations Fund, Information Technology Fund, Community Relations Fund, and Utility Customer Services Fund.

**Intragovernmental Charges** - Charges assessed to all other departments i.e. Enterprise, Special Revenue, Governmental and other Internal Service funds for services provided to those various departments. Some of the services include, delivery of mail, vehicle repair, custodial and building maintenance & computer support.

**Major Fund** - funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds.

**Modified Accrual Basis** - General Fund, Special Revenue, Debt Service, Capital Projects, and Expendable Trust Funds are recognized on the modified accrual basis of accounting. Under this method, revenues are recognized in the accounting period in which they become both available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred. This basis measures resources available to the City.

**Net Assets** - A funds total assets less all liabilities.

**Net Income** - The excess of revenues over expenses. Net income is calculated for Internal Service Funds and Enterprise Funds. Net income is not calculated for a governmental fund.

**Net-Working Capital** - The total of all current assets less the total of all current liabilities.

**Non-Expendable Trust Funds** - A trust fund whose principal must be preserved intact. Revenues earned on the principal may be expended.

**Non-Operating Expenses** - Expenses incurred by Enterprise and Internal Service Funds that are not directly related to the fund's primary service activities. Examples of non-operating expenses include Interest Expense, Loss on Disposal of Fixed Assets, and Miscellaneous Expenses.

**Non-Operating Revenues** - Enterprise and Internal Service Fund revenues that are not directly related to the fund's primary service activities. Examples of non-operating revenues include Interest revenue, gain on disposal of fixed assets, and miscellaneous revenue.

**Operating Budget** - The annual budget and process which provide a financial plan for the operation of government and the provision of services for the year. Excluded from the operating budget are capital projects which are determined by a separate, but interrelated process.

**Property Tax** - This refers to the property tax placed on property. The tax income is determined by multiplying the tax rate by each \$100 of assessed valuation.

**Proposed Budget** - The recommended City budget submitted by the City Manager to the City Council in late July each year.

## Glossary & Acronyms

**Retained Earnings** - Profits generated by enterprise funds that are either reinvested into the fund or are kept as a reserve for specific objectives - such as to pay off a debt or purchase capital assets.

**Revenue Bonds** - Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund. In addition, these bonds may contain a mortgage on the enterprise fund's property.

**Revenues** - Money generated through taxes, charges, licenses and other sources to fund City operations.

**Special Obligation Bonds** - Special obligations of the City. The payment of the principal of and the interest on the Bonds is subject to an annual appropriation by the City. The City is not required or obligated to make any such annual appropriation.

**Special Revenue Funds** - These funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes. Budgeted special revenue funds include: Convention and Tourism Fund, Contributions Fund, Transportation Sales Tax Fund, Community Development Block Grant Fund, Mid Mo Solid Waste Management District Fund, Parks Sales Tax, Capital Impr. 1/4 Cent Tax, Stadium TDD's Fund, Non Motorized Grant Fund and Public Improvement Fund.

**Subsidy** - Legally authorized subsidy from a fund receiving revenue to the fund through which the resources are to be expended.

**Supplementals** - A list of requests by each department which include computers, all other equipment, vehicles, trucks (capital items) and personnel. Requests are listed in priority order and then reviewed and amended by the City Manager and the Department Director based on the budget year's spending limitations.

**Transfer** - Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

**User Charges or Fees** - The payment of a charge or fee for direct receipt of a service such as; admission into a swimming pool, health services or police and fire services.

**Utility Charges** - applied based on the consumption of a commodity - charges for sewer, water and publicly provided electricity etc.

**ACA** - Affordable Care Act

**CAFR** - Comprehensive Annual Financial Report

**GIS** - Geospatial Information Systems

**PIOs** - Public Information Specialists